

St. Helena Parish Police Jury

Greensburg, Louisiana Annual Financial Statements

As of and for the Year Then Ended December 31, 2009
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

10/20/10

**St. Helena Parish Police Jury
Greensburg, Louisiana**

**Annual Financial Statements
As of and for the Year Ended December 31, 2009
With Supplemental Information Schedules**

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Independent Auditor's Report

To St. Helena Parish Police Jury
Greensburg, Louisiana

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury (hereinafter referred to as "Police Jury") as of and for the year ended December 31, 2009, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Police Jury's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the following discretely presented component units, the St. Helena Parish Hospital Service District No. 1, St. Helena Parish Fire District No. 4, Waterworks District No. 2 of St. Helena Parish, St. Helena Recreation District and Parks District, St. Helena Parish Tourist Commission and the St. Helena 5th Ward Recreation District which represents 42%, 11% and 71%, respectively, of the assets, net assets, and revenues of the St. Helena Parish Police Jury. The St. Helena Hospital Service District No. 1 and Waterworks District No. 2 of St. Helena Parish financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the St. Helena Hospital Service District No. 1 and Waterworks District No. 2 of St. Helena Parish, is based on the report of the other auditors.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards, generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

The financial statements of the following discretely presented component units, St. Helena Parish Fire District No. 4, St. Helena Recreation and Parks District, St. Helena Parish Tourist Commission, and the St. Helena 5th Ward Recreation District have not been audited, and we are not engaged to audit their financial statements as part of our audit of the Police Jury's basic financial statements. Their financial activities are included in the Police Jury's basic financial statements as discretely presented component units and represent 9%, 43% and 3% of the assets, net assets, and revenues, respectively, of the Police Jury's aggregate discretely presented component units.

In our opinion based on our audit and the report of other auditors, except for the effects of such adjustments, if any, as might have been determined to be necessary had the above component units financial statements been audited, the financial statements, referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of the Police Jury as of and for the year ended December 31, 2009 in conformity with accounting principles generally accepted in the United States of America.

St. Helena Parish Police Jury
Independent Auditor's Report
Page 2

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the Police Jury, Greensburg, Louisiana as of and for the year ended December 31, 2009 in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, We have issued our report dated September 28, 2010 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

The management's discussion and analysis on pages 10 - 18, and budgetary comparison information on pages 66-71 are not a required part of the basic financial statements but are supplementary information required by accounting principals generally accepted in the United States of America. Such information, although not a part of the basic financial statements, is required by the Governmental accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economical, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's, Greensburg, Louisiana basic financial statements as a whole. The combining and individual non-major fund financial statements and supplemental information schedules are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Police Jury, Greensburg, Louisiana. The combining and individual non-major fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

September 28, 2010

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Required Supplemental Information (Part I)

Management's Discussion and Analysis

St. Helena Parish Police Jury

Management's Discussion and Analysis As of and for the Year Ended December 31, 2009

Introduction

As management of the St. Helena Parish Police Jury, Greensburg, Louisiana, we offer readers of the Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2009. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the St. Helena Parish Police Jury's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Police Jury's finances. It is also intended to provide readers with an analysis of the Police Jury's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Police Jury. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the St. Helena Parish Police Jury's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

Overview of the Annual Financial Report

This discussion and analysis is intended to serve as an introduction to the St. Helena Parish Police Jury's financial statements. The St. Helena Parish Police Jury's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the St. Helena Parish Police Jury's finances in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the St. Helena Parish Police Jury's assets and liabilities using the accrual basis of accounting, the difference between the assets and liabilities is reported as net assets. Over time, increases or decreases in net assets may serve as an useful indicator of whether the financial position of the St. Helena Parish Police Jury is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the St. Helena Parish Police Jury that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the St. Helena Police Jury include general government, public safety, public works, cultural and recreation, health and welfare, and economic development. The St. Helena Parish Police Jury does not at this time have any business-type activities.

St. Helena Parish Police Jury

Management's Discussion and Analysis As of and for the Year Ended December 31, 2009

The government-wide financial statements include not only the St. Helena Parish Police Jury itself (known as the primary government), but also a legally separate fire district, hospital district, a water works district, two recreation and park districts, and a tourism district, for which the Police Jury is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 20 - 21 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The St. Helena Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. All of the funds of the Police Jury can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term effects of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The St. Helena Parish Police Jury maintains 46 individual governmental funds. Information is presented separately in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General, Road Maintenance, Solid Waste, and Hospital Hazard Mitigation Funds, each of which are considered to be major funds. Data from the other 42 governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The St. Helena Parish Police Jury adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements for the major funds have been provided herein to demonstrate compliance with those budgets.

The basic governmental fund financial statements can be found on pages 23 - 28 of this report.

St. Helena Parish Police Jury

Management's Discussion and Analysis As of and for the Year Ended December 31, 2009

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are reflected in the government-wide financial statements because the resources of those funds are *not* available to support the St. Helena Parish Police Jury's own programs.

The basic fiduciary fund financial statements can be found on pages 30 - 31 of this report.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 34 through 64 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. This includes the combining and individual fund statements and schedules which can be found on pages 72 - 90 of this report.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Police Jury's net assets for the current year as compared to the prior year. For more detailed information, see the Statement of Net Assets on page 20 of this report.

Net Assets 2009 and 2008

	Governmental Activities	
	2009	2008
Assets:		
Current and Other Assets	\$ 6,737,415	\$ 6,742,242
Capital Assets	11,055,559	10,921,301
Total Assets	17,792,974	17,663,543
Liabilities:		
Long-Term Debt Outstanding	2,467,699	2,416,468
Other Liabilities	771,296	1,151,765
Total Liabilities	3,238,995	3,568,233
Net Assets:		
Invested in Capital Assets, Net of Related Debt	8,505,069	8,254,711
Restricted	273,697	814,591
Unrestricted	5,775,213	5,026,008
Total Net Assets	\$ 14,553,979	\$ 14,095,310

St. Helena Parish Police Jury
Management's Discussion and Analysis
As of and for the Year Ended December 31, 2009

One of the largest portions of the St. Helena Parish Police Jury's net assets (58 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that are still outstanding. The St. Helena parish Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the St. Helena Parish Police Jury's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current fiscal year, the St. Helena Parish Police Jury is able to report positive balances in both categories of net assets, government as a whole and separate governmental activities. The same situation held true for the prior fiscal year.

An additional portion of the St. Helena Parish Police Jury's net assets (2 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (40 percent) may be used to meet the government's ongoing obligations to citizens and creditors.

The Police Jury's activities increased its total net assets by \$538,649 during the current fiscal year.

In order to further understand what makes up the changes in net assets, the table on the following page provides a summary of the results of the Police Jury's activities for the current year as compared to the prior year. An analysis of the primary sources of these changes follows the table. For more detailed information, see the Statement of Activities on page 21 of this report.

St. Helena Parish Police Jury

Management's Discussion and Analysis As of and for the Year Ended December 31, 2009

Changes in Net Assets

For the years ended December 31, 2009 and 2008

	Governmental Activities		Variance	
	2009	2008	Amount	Percentage
Revenues:				
Program Revenues:				
Charges for Services	\$ 335,102	\$ 354,616	\$ (19,514)	-6%
Operating Grants and Contributions	260,293	457,907	(197,614)	-43%
Capital Grants and Contributions	1,534,589	1,776,369	(241,780)	-14%
General Revenues:				
Property Taxes	1,435,583	1,269,143	166,440	13%
Sales Taxes	1,671,345	1,858,923	(187,578)	-10%
Other Taxes	12,974	11,491	1,483	13%
Fire Insurance Rebates	25,005	24,140	865	4%
Intergovernmental	1,638,572	1,885,557	(246,985)	-13%
Interest Income	94,959	114,927	(19,968)	-17%
Miscellaneous	11,253	13,317	(2,064)	-15%
Payments from Other Governments	15,323	-	15,323	100%
Gain (Loss) on Sale of Assets	(7,027)	(14,804)	7,777	-53%
Total Revenues	<u>7,027,971</u>	<u>7,751,586</u>	<u>(723,615)</u>	-9%
Expenses:				
General Government	1,608,950	1,365,765	243,185	18%
Public Safety	837,734	896,871	(59,137)	-7%
Public Works	2,417,123	2,423,909	(6,786)	-0.3%
Health and Welfare	366,198	313,663	52,535	17%
Recreation	25,725	18,935	6,790	36%
Economic Development	113,374	76,350	37,024	48%
Payments to Other Governments	1,005,792	252,487	753,305	298%
Interest on Long Term Indebtedness	114,426	109,486	4,940	5%
Total Expenses	<u>6,489,322</u>	<u>5,457,466</u>	<u>1,031,856</u>	19%
Increase in Net Assets	<u>538,649</u>	<u>2,294,120</u>	<u>(1,755,471)</u>	-77%
Net Assets - Beginning	<u>14,093,563</u>	<u>11,934,854</u>	<u>2,158,709</u>	18%
Prior Period Adjustments (Note 27)	(78,233)	(135,411)	57,178	-42%
Net Assets - Beginning (Restated)	<u>14,015,330</u>	<u>11,799,443</u>	<u>2,215,887</u>	19%
Net Assets, Ending	<u>\$ 14,553,979</u>	<u>\$ 14,093,563</u>	<u>\$ 460,416</u>	3%

St. Helena Parish Police Jury

Management's Discussion and Analysis As of and for the Year Ended December 31, 2009

Governmental Activities

Governmental activities increased the St. Helena Parish Police Jury's net assets by \$538,649. Key elements of this change in net assets as shown on the previous page are as follows:

- Property taxes increased by \$166,440 or 13 percent after a \$273,192 or 18 percent decrease in 2008.
- Sales taxes decreased \$187,578 or 10 percent in 2009 after increasing \$503,723 or 37 percent in 2008.
- A component of intergovernmental revenue, gaming revenues decreased \$60,671 or six percent after increasing nine percent or \$81,805 in 2008.
- Capital grants increased \$835,135 for public safety primarily related to the Hospital Hazard Mitigation fund roof project and decreased 1,076,915 for public works with a reduction of other capital projects and decreasing 14 percent overall from 2008.
- Total employee expenses increased in total by \$46,765, with salaries increasing \$114,736 or 9 percent after a 13 percent increase in 2008 and health insurance increasing \$26,612 or 12 percent after increases of \$31,783 or 16 percent in 2008 and after increases of \$61,112 or 45 percent in 2007. Unemployment and Workers Compensation Insurance decreased \$98,388 or 64 percent in 2009.

Fund Financial Analysis

As noted earlier, the Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Police Jury's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Police Jury's net resources available for spending at the end of the year.

As of the end of the current fiscal year, the St. Helena Parish Police Jury's governmental funds reported combined ending fund balances of \$6,251,495, an increase of \$467,174. Approximately 92 percent of this total amount, \$5,767,460 constitutes *unreserved fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) to pay debt service \$39,907, 2) for capital projects \$444,128.

The general fund is the chief operating fund of the St. Helena Parish Police Jury. At the end of the current fiscal year, unreserved fund balance of the general fund was \$1,409,470. As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance to total fund operating expenditures plus other financing uses totaling \$2,431,673. Unreserved fund balance represents 58 percent of total general fund operating expenditures and other financing source outflows.

The fund balance of the St. Helena Parish Police Jury's general fund decreased by \$(18,225) during the current fiscal year. There were increases in federal grants of \$340,000 combined with decreases in state grants of \$211,000, based on changes in capital projects. Building Department salaries increased \$62,000 by adding personnel, while homeland security salaries decreased \$63,000 while the director position was vacant.

St. Helena Parish Police Jury

**Management's Discussion and Analysis
As of and for the Year Ended December 31, 2009**

The Road Building & Maintenance Fund had a decrease in fund balance for the current year of \$(119,502), for an ending total of \$583,824. This is primarily attributable to the following changes in revenues: ad valorem \$19,778, sales tax (\$83,910), grants (\$20,688), and the following changes in expenses: salaries \$(15,395), benefits (\$30,213), vehicle expenses (\$63,223), and capital outlay \$107,210. In 2008 there was a transfer in of \$150,000. Without the transfer, there would have been a reduction in fund balance of (\$83,029) in 2008.

The Solid Waste Fund has a total fund balance of \$1,029,307, which increased by \$365,110 during the year primarily from an additional sales tax one percent millage taking effect Jan 1, 2008. Sales tax revenue increased \$103,668 or nine percent after increasing \$539,312 or eighty percent in 2008. Waste collection costs increased \$13,958 or two percent after increasing \$50,077 or eight percent in 2008. This change is in part due to a new waste collection provider contract going into effect during the fourth quarter of 2009.

The Hospital Hazard Mitigation Fund has a total deficit fund balance of (\$64,478) and received federal grants of \$845,288 related to a roof replacement project at the hospital in 2009 after receiving \$146,880 in federal grants in 2008 with payments to other governments including the St. Helena Parish Hospital Service District No. 1 a component unit of \$737,534 in 2009 after payments out of \$232,487 in 2008.

Major Fund Budgetary Highlights

Differences between the original and final amended budgets of the major funds budgeted for expenditures resulted in an increase of \$544,765 in appropriations. The largest increases in the budget during the year were to loans to other funds of \$517,661.

The actual revenues for the general fund were less than the final budget by \$84,292 and actual appropriations were less than the final budget by \$70,843. The actual appropriations in the Road District Maintenance Fund were less than the final budget appropriations by \$112,645. The actual appropriations in the Solid Waste Fund were less than the final budget appropriations by \$31,762.

St. Helena Parish Police Jury

Management's Discussion and Analysis As of and for the Year Ended December 31, 2009

Capital Assets and Debt Administration

Capital Assets

The St. Helena Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2009, amounted to \$11,055,559 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure.

The following table provides a summary of the Police Jury's capital assets (net of depreciation) at the end of the current year as compared to the prior year. For more detailed information, see Note 7 to the financial statements on page 48 of this report.

**Capital Assets (Net of Depreciation)
2009 and 2008**

Capital Assets	Governmental Activities		Increase (Decrease)	Percentage Increase (Decrease)
	2009	2008		
Land	\$ 167,725	\$ 167,725	\$ -	0%
Construction in Progress	501,708	356,551	145,157	41%
Buildings and Improvements	3,095,476	3,032,576	62,900	2%
Machinery and Equipment	5,172,298	4,859,942	312,356	6%
Infrastructure	6,288,199	6,247,847	40,352	1%
Subtotal Capital Assets	15,225,406	14,664,641	560,765	4%
Less: Accumulated Depreciation	(4,169,847)	(3,743,340)	426,507	-11%
Capital Assets, Net	\$ 11,055,559	\$ 10,921,301	\$ 134,258	1%

Long-Term Debt

At December 31, 2009, the Police Jury had total long term debt outstanding of \$2,810,550. Of this total, \$342,851 is due within one year. In the total long term debt \$2,272,473 comprises debt backed by the full faith and credit of the government. The remainder represents leases, unfunded net other post employment benefit obligations and compensated absences. State statutes limit the amount of general obligation debt a governmental entity may issue to ten percent of its total assessed valuation. The current debt limitation for the St. Helena Parish Police Jury is \$5,732,501, which is significantly in excess of the St. Helena Parish Police Jury's general obligation debt. The following table provides a summary of the Police Jury's outstanding debt at the end of the current year as compared to the prior year. For more detailed information, see Note 12 to the financial statements on pages 52 - 54 of this report.

St. Helena Parish Police Jury

**Management's Discussion and Analysis
As of and for the Year Ended December 31, 2009**

**Outstanding Debt
2009 and 2008**

	Governmental Activities	
	2009	2008
Debt backed by the Government		
Certificates of Indebtedness	\$ 1,927,473	\$ 2,201,829
General Obligation Bonds	345,000	396,000
Subtotal of Debt backed by the Government	<u>2,272,473</u>	<u>2,597,829</u>
Other long term Indebtedness		
Capital Leases	249,919	38,372
Compensated Absences	112,349	92,538
Unfunded Net Other Post Employment Benefit Obligations	175,809	-
Office of Family Support	-	17,336
Subtotal Other long term Indebtedness	<u>538,077</u>	<u>148,246</u>
Total Long Term Debt	<u>\$ 2,810,550</u>	<u>\$ 2,746,075</u>

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the St. Helena Parish Police Jury's budget for the 2009 fiscal year:

- The two major revenue sources for the general fund are gaming revenues and severance tax. Gaming Revenues decreased approximately \$61,000 between 2008 and 2009 and have been budgeted for \$950,000 for 2010. Severance tax decreased approximately \$189,000 in 2009. Severance tax was budgeted at \$675,000 for 2010.
- Sales tax revenues decreased by approximately \$84,000 between 2008 and 2009 in the Road maintenance fund. Sales tax revenues are budgeted at \$600,000 for the Road maintenance fund in 2010.

Request for Information

This financial report is designed to provide a general overview of the St. Helena Parish Police Jury's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Deborah Strickland, Secretary-Treasurer of the St. Helena Parish Police Jury, 17911 Hwy 37 North, Greensburg, Louisiana, 70441.

Basic Financial Statements

Government-Wide Financial Statements

**St. Helena Parish Police Jury
Statement of Net Assets
As of December 31, 2009**

Statement A

	Primary Government Governmental Activities	Discretely Presented Component Units
Assets		
Current Assets:		
Cash and Cash Equivalents	\$ 2,298,193	\$ 1,042,487
Investments	1,350,000	2,221
Receivables, Net:	2,719,952	2,387,663
Due From Component Units	10,000	-
Inventory	-	328,921
Prepaid Insurance and Other Assets	85,573	187,784
Total Current Assets	6,463,718	3,949,076
Restricted Assets:		
Restricted Cash and Cash Equivalents	273,697	320,433
Total Restricted Assets	273,697	320,433
Capital Assets:		
Land	167,725	-
Capital Assets, Net	10,887,834	8,402,104
Total Capital Assets	11,055,559	8,402,104
Total Assets	17,792,974	12,671,613
Liabilities		
Current Liabilities:		
Accounts Payable	334,203	2,702,680
Other Accrued Payables	49,712	13,306
Accrued Interest on Long Term Indebtedness	28,098	33,447
Due to Primary Government	-	10,000
Customer Deposits	-	82,025
Deferred Revenues	16,432	-
Current Portion of Long Term Indebtedness		
Bonds Payable	293,146	716,964
Capital Leases	49,705	-
Total Current Liabilities	771,296	3,558,422
Long Term Liabilities:		
Bonds Payable	1,979,327	7,396,871
Capital Leases	200,214	-
Compensated Absences Payable	112,349	-
Unfunded Net Other Post Employment Benefit Obligations	175,809	-
Total Long Term Liabilities	2,467,699	7,396,871
Total Liabilities	3,238,995	10,955,293
Net Assets		
Invested in Capital Assets, Net of Related Debt	8,505,069	4,079,525
Restricted for:		
Capital Projects and Debt Service	273,697	260,508
Unrestricted	5,775,213	(2,623,713)
Total Net Assets	\$ 14,553,979	\$ 1,716,320

The accompanying notes are an integral part of this statement.

Statement B

St. Helena Parish Police Jury
Statement of Activities
For the year ended December 31, 2009

	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets	
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Primary Government Governmental Activities	Discretely Presented Component Units
Governmental Activities						
General Government	\$ 1,608,950	\$ 215,689	\$ 52,471	\$ -	\$ (1,340,790)	\$
Public Safety	837,734	106,934	23,750	1,016,880	309,830	
Public Works	2,417,123	8,200	182,105	517,709	(1,709,109)	
Health and Welfare	366,198	4,279	1,967	-	(359,952)	
Recreation	25,725	-	-	-	(25,725)	
Economic Development	113,374	-	-	-	(113,374)	
Interest on Long Term Indebtedness	114,426	-	-	-	(114,426)	
Total Governmental Activities	<u>5,483,530</u>	<u>335,102</u>	<u>260,293</u>	<u>1,534,589</u>	<u>(3,353,546)</u>	
Discretely Presented Component Units	<u>\$ 13,790,936</u>	<u>\$ 13,512,105</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ (278,831)</u>
General Revenues:						
Taxes:						
Property Taxes					1,435,583	318,441
Sales Taxes					1,671,345	34
Other Taxes					12,974	-
Fire Insurance Rebates					25,005	5,692
Intergovernmental						
Gaming					915,057	-
Severance Taxes					637,391	-
State Revenue Sharing					86,124	-
Investment Earnings					94,959	18,144
Miscellaneous					11,253	4,154
Payments (to) from Other Local Governments					(990,469)	(5,873)
Gain on Sale or Acquisition of Assets					(7,027)	685,858
Total General Revenues and Transfers					<u>3,892,195</u>	<u>1,026,450</u>
Change in Net Assets					<u>538,649</u>	<u>747,619</u>
Net Assets - Beginning					14,093,563	968,701
Prior Period Adjustments (Note 27)					(78,233)	-
Net Assets - Beginning (Restated)					<u>14,015,330</u>	<u>968,701</u>
Net Assets - Ending					<u>\$ 14,553,979</u>	<u>\$ 1,716,320</u>

The accompanying notes are an integral part of this statement.

Basic Financial Statements

Fund Financial Statements

St. Helena Parish Police Jury
Balance Sheet, Governmental Funds
As of December 31, 2009

	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Hospital Hazard Mitigation	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and Equivalents	\$ 594,126	\$ 32,605	\$ 553,780	\$ 6	\$ 1,117,676	\$ 2,298,193
Investments	-	300,000	400,000	-	650,000	1,350,000
Receivables, Net:	432,553	273,019	83,194	845,288	1,085,898	2,719,952
Due From Other Funds	478,219	1,957	-	-	449,826	930,002
Due From Component Units	10,000	-	-	-	-	10,000
Restricted Cash	-	-	-	-	273,697	273,697
Total Assets	\$ 1,514,898	\$ 607,581	\$ 1,036,974	\$ 845,294	\$ 3,577,097	\$ 7,581,844
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	\$ 100,711	\$ 5,588	\$ 7,667	\$ 132,439	\$ 87,498	\$ 333,903
Other Accrued Liabilities	3,210	6,832	-	-	39,970	50,012
Due to Other Funds	1,507	11,337	-	760,901	156,257	930,002
Deferred Revenues	-	-	-	16,432	-	16,432
Total Liabilities	105,428	23,757	7,667	909,772	283,725	1,330,349
Fund Balances:						
Unreserved Fund Balances	1,409,470	583,824	1,029,307	-	2,744,859	5,767,460
Reserved Fund Balances for						
Capital Projects	-	-	-	(64,478)	508,606	444,128
Debt Services	-	-	-	-	39,907	39,907
Total Fund Balances	1,409,470	583,824	1,029,307	(64,478)	3,293,372	6,251,495
Total Liabilities and Fund Balances	\$ 1,514,898	\$ 607,581	\$ 1,036,974	\$ 845,294	\$ 3,577,097	\$ 7,581,844

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Financial Statement of Net Assets
As of December 31, 2009

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Fund Balances, Total Governmental Funds (Statement C)	\$ 6,251,495
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds.	
Governmental capital assets net of depreciation	11,055,559
Prepaid Insurance not recorded in the fund basis financial statements	85,573
Interest payable used in the governmental activities is not payable from current resources and therefore is not reported in the Governmental Funds	(28,098)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental funds.	
Notes and Loans Payable	(2,272,473)
Capital Leases Payable	(249,919)
Compensated Absences Payable	(112,349)
Unfunded Net Other Post Employment Benefit Obligations	(175,809)
Net Assets of Governmental Activities (Statement A)	\$ <u>14,553,979</u>

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury
Statement of Revenues, Expenditures and
Changes in Fund Balances
For the year ended December 31, 2009

	<u>General Fund</u>	<u>Road Building & Maintenance Fund</u>	<u>Solid Waste Fund</u>	<u>Hospital Hazard Mitigation</u>	<u>Other Govern- mental Funds</u>	<u>Total Governmental Funds</u>
Revenues						
Taxes						
Ad valorem	\$ 92,440	\$ 196,720	\$ -	\$ -	\$ 1,146,423	\$ 1,435,583
Other	12,974	-	-	-	-	12,974
Sales and Use	-	558,101	1,113,244	-	-	1,671,345
Licenses and Permits	193,452	8,200	-	-	-	201,652
Intergovernmental						
Gaming	915,057	-	-	-	-	915,057
Grants - Federal	374,099	-	-	845,288	7,849	1,227,236
Grants - State	-	182,105	-	-	370,985	553,090
Severance Taxes	637,391	-	-	-	-	637,391
State Revenue Sharing	5,785	15,497	-	-	64,842	86,124
Charges for Services	4,279	-	-	-	110,099	114,378
Fines and Forfeitures	12,373	-	-	-	6,699	19,072
Investment Earnings	20,992	9,333	19,393	431	44,810	94,959
Miscellaneous	9,803	350	-	-	25,105	35,258
On Behalf Payments	14,556	-	-	-	-	14,556
Total Revenues	<u>2,293,201</u>	<u>970,306</u>	<u>1,132,637</u>	<u>845,719</u>	<u>1,776,812</u>	<u>7,018,675</u>

(Continued)

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury
Statement of Revenues, Expenditures and
Changes in Fund Balances
For the year ended December 31, 2009

	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Hospital Hazard Mitigation	Other Governmental Funds	Total Governmental Funds
Expenditures						
General Government						
Salaries	\$ 529,781	\$ -	\$ -	\$ -	\$ -	\$ 529,781
Benefits and Payroll Taxes	177,980	6,832	-	-	39,670	224,482
District Attorney's Office	180,110	-	-	-	-	180,110
Insurance	20,626	-	-	-	-	20,626
Other operating	219,551	2,025	-	-	8,868	230,444
Professional Fees	130,521	2,760	-	-	-	133,281
Repairs and Maintenance	98,598	-	-	-	-	98,598
Supplies	52,748	-	-	-	-	52,748
Total General Government	<u>1,409,915</u>	<u>11,617</u>	<u>-</u>	<u>-</u>	<u>48,538</u>	<u>1,470,070</u>
Public Safety						
Salaries	24,709	-	-	-	23,759	48,468
Benefits and Payroll Taxes	208	-	-	-	11,447	11,655
Insurance	6,461	-	-	-	46,466	52,927
Other operating	7,276	-	-	-	119,094	126,370
Payments for Prisoners	268,739	-	-	-	-	268,739
Supplies	30,863	-	-	-	-	30,863
Utilities	31,263	-	-	-	10,345	41,608
Total Public Safety	<u>369,519</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>211,111</u>	<u>580,630</u>
Public Works						
Salaries	-	418,919	-	-	150,684	569,603
Benefits and Payroll Taxes	-	179,885	-	-	45,975	225,860
Insurance	-	35,435	-	-	-	35,435
Other operating	-	39,518	-	-	7,554	47,072
Road Materials	-	205,956	-	-	12,809	218,765
Vehicle Expenses	-	140,678	-	-	60,242	200,920
Waste Collection	-	-	722,967	-	-	722,967
Total Public Works	<u>-</u>	<u>1,020,391</u>	<u>722,967</u>	<u>-</u>	<u>277,264</u>	<u>2,020,622</u>
Health and Welfare						
Salaries	15,965	-	-	-	113,563	129,528
Benefits	-	-	-	-	41,058	41,058
Other operating	8,435	-	-	-	80,169	88,604
Programs for Eldery-Grant	50,000	-	-	-	-	50,000
Total Health and Welfare	<u>74,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,790</u>	<u>309,190</u>
Recreation						
Salaries	2,400	-	-	-	-	2,400
Insurance	3,464	-	-	-	-	3,464
Other operating	270	-	-	-	-	270
Repairs and Maintenance	6,411	-	-	-	-	6,411
Utilities	3,606	-	-	-	-	3,606
Total Recreation	<u>16,151</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,151</u>
Economic Development						
Salaries	60,835	-	-	-	-	60,835
Benefits	15,425	-	-	-	-	15,425
Other operating	19,362	-	-	-	4,589	23,951
Rent	7,150	-	-	-	-	7,150
Telephone	3,505	-	-	-	-	3,505
Total Economic Development	<u>106,277</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,589</u>	<u>110,866</u>
Capital Outlays	145,068	126,145	-	42,637	586,246	900,096
Debt Service						
Principal	17,336	-	-	-	394,289	411,625
Interest	2,166	-	-	-	116,717	118,883
Total Expenditures	<u>2,140,832</u>	<u>1,158,153</u>	<u>722,967</u>	<u>42,637</u>	<u>1,873,544</u>	<u>5,938,133</u>
Excess (Deficiency) of Revenues Over (Under) (Expenditures)	<u>152,369</u>	<u>(187,847)</u>	<u>409,670</u>	<u>803,082</u>	<u>(96,732)</u>	<u>1,080,542</u>

(Continued)

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury
Statement of Revenues, Expenditures and
Changes in Fund Balances
For the year ended December 31, 2009

	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Hospital Hazard Mitigation	Other Govern- mental Funds	Total Governmental Funds
Other Financing Sources (Uses)						
Operating Transfers In	\$ 119,597	\$ -	\$ -	-	\$ 724,763	\$ 844,360
Operating Transfers (Out)	(282,891)	-	(44,560)	-	(501,586)	(829,037)
Payments to Other Governments	-	-	-	(40,308)	(220,000)	(260,308)
Payments to Component Units	(7,950)	-	-	(737,534)	-	(745,484)
Sale of Capital Assets	650	67,345	-	-	27,628	95,623
Other	-	1,000	-	-	230,270	231,270
Proceeds from Debt	-	-	-	-	50,208	50,208
Total Other Financing Sources (Uses)	<u>(170,594)</u>	<u>68,345</u>	<u>(44,560)</u>	<u>(777,842)</u>	<u>311,283</u>	<u>(613,368)</u>
Net Change in Fund Balances	<u>(18,225)</u>	<u>(119,502)</u>	<u>365,110</u>	<u>25,240</u>	<u>214,551</u>	<u>467,174</u>
Fund Balances, Beginning Unadjusted	1,427,861	703,326	664,197	(89,718)	3,158,635	5,864,301
Prior Period Adjustment (Note 27)	(166)	-	-	-	(79,814)	(79,980)
Fund Balances, Beginning Adjusted	<u>1,427,695</u>	<u>703,326</u>	<u>664,197</u>	<u>(89,718)</u>	<u>3,078,821</u>	<u>5,784,321</u>
Fund Balances, Ending	<u>\$ 1,409,470</u>	<u>\$ 583,824</u>	<u>\$ 1,029,307</u>	<u>(64,478)</u>	<u>\$ 3,293,372</u>	<u>\$ 6,251,495</u>

(Concluded)

The accompanying notes are an integral part of this statement.

**St. Helena Parish Police Jury
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Government-Wide Statement of Activities
For the year ended December 31, 2009**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances, Total Governmental Funds, Statement E **\$ 467,174**

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period net of the gain on the sale of capital assets, which also is not reflected in the fund basis financial statements.

Expenditures for capital assets	\$	900,096	
Gain on sale of capital assets		(7,027)	
Less:			
Proceeds from the sale of capital assets		(95,623)	
Current year depreciation		<u>(663,188)</u>	
			134,258

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction however has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Lease Obligation proceeds	(280,478)		
Repayment of Principal		<u>411,625</u>	
			131,147

In the Statement of Activities, certain operating expenses-compensated absences (vacation and sick leave) - are measured by the amounts earned during the year. In the governmental funds, (essentially, the amounts actually paid) vacation and sick time earned exceeded the amounts used.

(19,811)

Interest Expense reported in the statement of activities does not require the use of current financial resources and is therefore not reported as expenditures in governmental funds.

2,291

Insurance which covers future periods is reflected in expenditures on the governmental funds. However, the statement of net assets accounts for the expenses as a prepaid item.

(601)

Increases in unfunded post-employment benefit obligations for medical and life insurance expected in future periods are not recorded for governmental funds on the fund basis.

(175,809)

Change in Net Assets of Governmental Activities, Statement B **\$ 538,649**

The accompanying notes are an integral part of this statement.

Basic Financial Statements

Fiduciary Fund Financial Statements

St. Helena Parish Police Jury
Statement of Net Assets - Fiduciary Funds
As of December 31, 2009

Statement J

	<u>Library Fund</u>
Assets	
Cash and Cash Equivalents	\$ -
Receivables, Net:	
Property Taxes	88,114
State Revenue Sharing	4,120
Total Assets	<u>92,234</u>
Liabilities	
Deposits Due to Audubon Regional Library	88,804
Other Liabilities	3,430
Total Liabilities	<u>92,234</u>
Total Net Assets	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

Statement K

St. Helena Parish Police Jury
Statement of Changes in Net Assets - Fiduciary Funds
For the year ended December 31, 2009

	<u>Library Fund</u>
Additions	
Ad Valorem Tax	\$ 103,997
State Revenue Sharing	6,093
Interest	-
Total Additions	<u>110,090</u>
Deductions	
Payments to Library	106,556
Pension	3,534
Total Deductions	<u>110,090</u>
Net Assets - Beginning	<u>-</u>
Net Assets - Ending	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

Basic Financial Statements

Notes to the Financial Statements

St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2009

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St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2009

Introduction

The St. Helena Parish Police Jury is the governing authority for St. Helena Parish and is a political subdivision of the State of Louisiana. The police jury is governed by six jurors representing various districts within the parish. The jurors serve four-year terms.

Louisiana Revised Statute 33:1236 gives the police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

St. Helena Parish is located in the southeast portion of Louisiana, and has a population of approximately 10,143 residents. Excluding the Police Jurors and assistant district attorneys, the St. Helena Parish Police Jury employs an estimated 80 employees, including constables and justice of the peace.

As the governing authority of the parish, for reporting purposes, the St. Helena Parish Police Jury is the reporting entity for St. Helena Parish. The Financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No.14 established criteria for determining the governmental reporting entity and component units that should be considered part of the St. Helena Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data or the organization is not included because of the nature or significance of the relationship.

St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2009

Based on the previous criteria, the Police Jury has determined that the following component units are part of the reporting entity:

Component Unit	Method of Inclusion	Fiscal Year End	Criteria Used
Included within the reporting entity:			
St. Helena Parish Hospital Service Dist. No. 1	Discrete	October 31	1
St. Helena Parish Fire District No. 4	Discrete	December 31	1
St. Helena Waterworks District No. 2	Discrete	December 31	1
St. Helena Recreation and Parks District	Discrete	December 31	1
St. Helena Parish Tourist Commission	Discrete	December 31	1
St. Helena 5th Ward Recreation District	Discrete	December 31	1

Separate financial statements for each of the component units can be obtained by contacting the component unit.

1. Summary of Significant Accounting Policies

A. Government-Wide and Fund Financial Statements

The accompanying basic financial statements of the St. Helena Parish Police Jury have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999.

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are presented as separate columns in the fund financial statements.

St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2009

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable, if any, due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Police Jury reports the following major governmental funds:

- The *General Fund* is the Police Jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Road District and Maintenance Fund* is used to account for the operations and road maintenance in Road District No's 1, Sub Road 1, and Sub Road 2 of 2, 3, 4, 5, and 6.
- The *Solid Waste Management Sales Tax Fund* is used to account for the operations of a solid waste program for the Parish of St. Helena.
- The *Hospital Hazard Mitigation Fund* is used to account for federal grants for the purpose of hazardous mitigation repairs to the St. Helena Sheriff, St. Helena Parish Hospital and the St. Helena Parish Police Jury buildings.

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Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule, if applicable, are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The St. Helena Parish Police Jury does not have any proprietary funds.

Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the police jury's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Deposits and Investments

The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits, time deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Police Jury's investment policy allow the Police Jury to invest in collateralized certificates of deposit, government-backed securities, commercial paper, the state-sponsored investment pool, and mutual funds consisting solely of government-backed securities.

Investments for the Police Jury, as well as for its component units, are reported at fair market value.

D. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

St. Helena Parish Police Jury
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All trade and property tax receivables are shown net of an allowance for uncollectible amounts. Uncollectible accounts due for Ad Valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

Property taxes are levied on a calendar year basis and become due on January 1 of each year. The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish Wide Taxes:			
General Fund	2.35 mills	2.35	No Expiration
Parish Wide Road Tax	5.00 mills	5.00	2019
Parish Health Unit	5.00 mills	5.00	2014
Parish Library Fund	2.50 mills	2.50	2017
District Taxes:			
Road District #1 Maintenance Fund	8.00 mills	8.00	2019
Road District #1 Maintenance Fund	10.00 mills	10.00	2015
Sub-Road District #1 of Road District #2	10.00 mills	10.00	2012
Sub-Road District #1 of Road District #2	5.00 mills	5.00	2015
Sub-Road District #2 of Road District #2	10.07 mills	10.07	2014
Sub-Road District #2 of Road District #2	6.00 mills	6.00	2015
Road District #3 Maintenance Fund	14.10 mills	14.10	2018
Road District #4 Maintenance Fund	10.00 mills	10.00	2016
Road District #4 Maintenance Fund	5.00 mills	5.00	2008
Road District #5 Maintenance Fund	12.00 mills	12.00	2015
Road District #6 Maintenance Fund	15.00 mills	15.00	2012
Fifth Ward Fire Protection District Maintenance	10.00 mills	10.00	2019
Fifth Ward Fire Protection District Maintenance	15.00 mills	15.00	2014
Fire Protection District #2	10.05 mills	10.05	2019
Fire Protection District #3	5.00 mills	5.00	2014
Fire Protection District #3	5.00 mills	5.00	2019
South 2nd Fire	10.00 mills	10.00	2011
South 2nd Fire	10.00 mills	10.00	2014

St. Helena Parish Police Jury
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The following are the principal taxpayers and related property tax revenue for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Ad Valorem Tax Revenue for Parish</u>
Transcontinental	Pipeline	\$ 5,887,980	10.30%	\$ 241,047
Demco	Utility	2,896,990	5.10%	111,288
Entergy Gulf State	Utility	2,007,300	3.50%	68,257
Florida Gas Pipeline	Pipeline	1,617,890	2.80%	63,817
Soterra	Timber Company	1,763,240	3.10%	64,642

On April 7, 1984, voters of St. Helena Parish approved a one percent sales and use tax to be levied and collected within the corporate limits of the parish. The tax, which became effective August 1, 1984, is to provide funds for the St. Helena Parish Solid Waste Management Program.

Effective March 1, 1989, a one-percent sales tax was established by the voters of St. Helena Parish. The proceeds of this one percent sales tax are dedicated and used for the purpose of maintaining, improving, and keeping in repair public roads, highways, and bridges in the parish.

On October 20, 2007, voters of St. Helena Parish approved an additional one percent sales and use tax to be levied and collected within the corporate limits of the parish. The tax became effective January 1, 2008 and is dedicated and used for funding waste collection and disposal for the parish.

The Police Jury and Sheriff of St. Helena Parish have entered into an agreement in which the Sheriff is to collect the sales and use taxes for a stipulated fee. The Sheriff remits the tax proceeds to the Police Jury on a monthly basis.

E. Inventories and Prepaid Items

The Police Jury utilizes the "purchase method" of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The Police Jury did not record any inventory at December 31, 2009, as the amount is not material. Certain payments for insurance reflect cost applicable to future accounting periods. The Government Wide financial statements reflect prepaid insurance cost applicable to future accounting periods. The Police Jury recognizes expenditures for insurance and similar services extending over more than one accounting period when paid in the fund financial statements.

F. Restricted Net Assets

For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments and are imposed by law through constitutional provisions or enabling legislation.

St. Helena Parish Police Jury
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G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Police Jury maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings & Improvements	20 - 40 Years
Roads, Bridges, and Infrastructure	20 - 40 Years
Land Improvements	20 - 30 Years
Furniture and Fixtures	5 Years
Vehicles	5 Years
Equipment	5 - 10 Years

H. Compensated Absences

The Police Jury has the following policy related to vacation and sick leave:

After one year of continuous employment, each employee receives one week of vacation. After two years of employment, and for each year thereafter, each employee receives two weeks of vacation. After ten years each employee receives three weeks of vacation, after twenty years each employee receives four weeks of vacation, and after 25 years each employee receives five weeks of vacation. Vacation time can be carried over for a period of three years. Accrued vacation can be paid upon termination of job.

Sick leave shall accumulate for regular, full time employees, and employees who work 40 hours per week, at the rate of one day for each month of continuous employment. Sick leave can be carried forward and paid upon termination of employment.

The police jury's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

St. Helena Parish Police Jury
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1. The employees' rights to receive compensation are attributable to services already rendered.
2. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

1. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
2. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

The entire compensated absence liability, which includes both accrued vacation and sick leave is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported.

I. Long-Term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

St. Helena Parish Police Jury
Notes to the Financial Statements
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K. Comparative Data/Reclassifications

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

L. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the parish, which are either unusual in nature or infrequent in occurrence.

M. Deferred Revenues

The Police Jury reports deferred revenues on its statement of net assets and its fund financial statements balance sheet. Deferred revenues arise when resources are received by the Police Jury before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Police Jury has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

N. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

O. Reconciliations of Government-Wide and Fund Financial Statements

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of revenues, expenses, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

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Notes to the Financial Statements
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2. Stewardship, Compliance and Accountability

A. Deficits

The Hospital Hazard Mitigation Fund, a major fund, has a deficit fund balance of (\$64,478).

The non-major funds that have deficit fund balances include:

• Fire Protection #3 Project Fund	(\$ 13,171)
• Courthouse Project Fund	(\$ 28,676)
• School Driveway Fund	(\$ 9,514)
• LGAP Grant Fund	(\$ 68,591)

These funds are capital projects funds and are not subject to reporting and disclosure requirements of the Local Government Budget Act.

3. Cash and Cash Equivalents

At December 31, 2009, the Police Jury has cash and cash equivalents (book balances) totaling, as follows:

	<u>2009</u>	<u>2008</u>
Interest Bearing Demand Deposits	\$ 2,571,890	\$ 2,998,149
Certificates of Deposit with original maturities of 90 days or less	-	-
	<u>\$ 2,571,890</u>	<u>\$ 2,998,149</u>

These demand deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2009, the police jury has \$2,826,422 in deposits (collected bank balances), entirely consisting of demand deposits. The demand deposits are secured from risk by \$250,000 of federal deposit insurance and \$2,576,422 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

St. Helena Parish Police Jury
Notes to the Financial Statements
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4. Investments

The Police Jury held \$1,350,000 in certificates of deposits with original maturities of greater than three months at December 31, 2009. These certificates of deposits were held in the Bank of Greensburg and secured by risk by \$250,000 of federal deposit insurance and \$1,100,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

5. Receivables

The Governmental Fund receivables at December 31, 2009 consist of the following:

	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Hospital Hazard Mitigation	Other Funds	Total
Government Receivables						
Accounts	\$ 4,144	\$ 48,923	\$ -	\$ -	\$ 205,734	\$ 258,801
Ad Valorem Taxes	84,378	179,576	-	-	848,576	1,112,530
Sales and Use Taxes		35,827	71,654	-	-	107,481
Severance Taxes	193,474	-	-	-	3,960	197,434
Revenue Sharing	3,857	8,207	-	-	39,267	51,331
Gaming	147,176	-	-	-	-	147,176
Franchise Taxes	-	-	-	-	1,513	1,513
Federal Grants	-	-	-	845,288	-	845,288
State Grants	-	-	-	-	-	-
Other	1,428	4,539	11,540	-	10,379	27,886
Total Government Receivables	<u>434,457</u>	<u>277,072</u>	<u>83,194</u>	<u>845,288</u>	<u>1,109,429</u>	<u>2,749,440</u>
Less: Allowance for uncollectable	(1,904)	(4,053)	-	-	(23,531)	(29,488)
Total	<u>\$ 432,553</u>	<u>\$ 273,019</u>	<u>\$ 83,194</u>	<u>\$ 845,288</u>	<u>1,085,898</u>	<u>\$ 2,719,952</u>

Due from Component Units

Fire Protection District #4	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total Due from Component Units	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>

Uncollectible accounts due for Ad Valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. Uncollectible accounts at December 31, 2009 for Ad Valorem taxes totaled \$29,488.

St. Helena Parish Police Jury
Notes to the Financial Statements
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6. Interfund Receivables/Payables and Transfers

The following is a detailed list of interfund balances reported in the fund financial statements on December 31, 2009:

Interfund Balances	Due From Other Funds	Due To Other Funds
Major Funds:		
General Fund	\$ 478,219	\$ 1,507
Road, Building, and Maintenance Fund	1,957	11,337
Hospital Hazard Mitigation Fund	-	760,901
Non-Major Funds:		
Road District Maintenance #3 Fund	-	4,000
South Second Ward Fire Protection	-	5,000
Sub Road 1 of Road District #2	2,000	2,000
Sub Road 2 of Road District #2 Fund	7,000	-
Road District Maintenance #1	2,000	1,957
Road District Maintenance #4 Fund	89	30,448
Road District Maintenance #6 Fund	-	2,000
Disaster Project Fund	438,538	-
Wastewater Fund	199	-
LGAP Grant Fund	-	64,948
School Driveway Fund	-	10,106
Courthouse Fund	-	35,798
Total Interfund Balances	\$ 930,002	\$ 930,002

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The following is a detailed list of interfund transfers reported in the fund financial statements during the year ended December 31, 2009:

Interfund Transfers	Transfers In From Other Funds	Transfers Out To Other Funds
Major Funds:		
General Fund	\$ 104,274	\$ 282,891
Solid Waste Fund	-	44,560
Non-Major Funds:		
Industrial Fund	-	8
Health Unit Fund	-	7,675
Fifth Ward Fire District Fund	-	52,995
Fire Protection District #2	-	48,237
Fire Protection District #3	15,070	4,496
South Second Ward Fire Protection	2,760	1,773
E-911 Fund	-	3,191
Revolving Loan Fund	-	15
Sub Road 1 of Road District #2	10,000	15,670
Sub Road 2 of Road District #2 Fund	20,000	51,466
Road District Maintenance #1	10,000	103,839
Road District Maintenance #3 Fund	95,000	54,701
Road District Maintenance #4 Fund	20,000	58,364
Road District Maintenance #5 Fund	20,000	47,263
Road District Maintenance #6 Fund	43,611	-
Lloyd Collins Bridge Project Fund	40,512	-
Courthouse Fund	20,000	-
Fire Protection 3 Capital Project Fund	-	15,072
LGAP Grant Fund	-	34,061
South Second Ward Fire Grant	-	2,760
Revenue Bond Sinking Fund	27,378	-
Fifth Ward Fire Sinking Fund	47,345	-
Fire Protection District #2 Sinking Fund	45,393	-
Road District #1 Sinking Fund	103,839	-
Road District #3 Sinking Fund	54,701	-
Road District #5 Sinking Fund	23,652	-
Sub Road 2 of 2 Sinking Fund	51,468	-
Road District #4 Sinking Fund	58,364	-
Sub Road 1 of Road District #2 Sinking Fund	15,670	-
Total Interfund Transfers	\$ 829,037	\$ 829,037

**St. Helena Parish Police Jury
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The following is a list of further information detailing the significant interfund transfers scheduled on the previous page during the year ending December 31, 2009.

The reasons for significant interfund transfers are described below:

- A transfer in to the general fund in the amount of \$70,213 was from several special revenue funds for a four percent administrative fee to cover operating costs as follows: Health Unit \$7,676, E-911 \$3,191, Industrial District \$8, 5th Ward Fire \$5,650, Revolving Loan \$15, South Second Ward Fire \$1,773, Fire Protection District #2 \$2,844, Fire Protection District #3 \$4,496 and Solid Waste \$44,560.
- Transfers out of the general fund for \$120,000 to the Road District Maintenance Fund were made to assist in covering operating expenses as follows: Road District Maintenance Fund #1 and Sub Road 1 of Road District #2 \$10,000 each and Sub Road 2 of Road District #2 and Road District's 3, 4, 5, and 6 \$20,000 each.
- Transfers out of the general fund for \$75,000 to the Road District #3 fund were made because the police jury changed the balance due for repayment of a loan to the general fund from the Road District #3 in the amount of \$75,000 to an appropriation.
- The Road District #5 has an intergovernmental agreement with Road District #6, whereas Road District #6 maintains the parish roads in the Northern portion of Road District #5. In consideration, Road District #5 transfers one-third of its property tax revenues annually to Road District #6. The amounts transferred out of Road District #5 and transferred in to Road District #6 for 2009 was \$23,611.
- An amount equal to the principal and interest accruing on the 2001 revenue bonds was deposited each month into the Revenue Bond 2001 Sinking Fund from general fund revenues. The transfer from the General fund to the Revenue Bond Sinking fund for 2009 was \$27,378.
- The Road District #1 transferred an annual principal and interest payment of \$103,839 on a certificate of indebtedness for district #1 to the district's sinking fund.
- The Sub Road 1 of District #2 transferred an annual principal and interest payment of \$15,670 on a certificate of indebtedness for Sub Road #1 to the district's sinking fund.
- The Sub Road 2 of District #2 transferred an annual principal and interest payment of \$51,468 on a certificate of indebtedness for Sub Road #2 to the district's sinking fund.
- The Road District #3 transferred an annual principal and interest payment of \$54,701 on a certificate of indebtedness for district #3 to the district's sinking fund.
- The Road District #4 transferred an annual principal and interest payment of \$58,364 on a certificate of indebtedness for district #4 to the district's sinking fund.
- The Road District #5 transferred an annual principal and interest payment of \$23,652 on a certificate of indebtedness for district #5 to the district's sinking fund.
- Fire Protection District #2 transferred an annual principal and interest payment of \$45,393 on a certificate of indebtedness for Fire Protection District #2 to the district's sinking fund.

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- The Fifth Ward Fire Protection fund transferred an annual principal and interest payment of \$47,345 on a certificate of indebtedness for Fifth Ward Fire Protection district to the district's sinking fund.

There are various other transfers in and out between the road district and the fire district funds to cover various costs of the capital projects and to close out the capital projects which were completed.

Required Transfers

- Criminal Court Fund-Louisiana Revised Statute 15:571.11 requires that one-half of any surplus remaining in the Criminal Court fund at year-end be transferred to the parish General Fund. However for the year ended December 31, 2009, the Criminal Court fund does not have a year-end fund balance.
- Off-Duty Law Fund-Louisiana Revised Statute 15:255 requires that all surplus remaining in the Off-Duty Law Fund at year-end be transferred to the Criminal Court Fund. A surplus of \$5,043 remained at 12/31/09 and has not been transferred to the Criminal Court Fund.

7. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2009 for governmental activities is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities Capital Assets:				
Capital Assets Not Being Depreciated:				
Land	\$ 167,725	\$ -	\$ -	\$ 167,725
Construction in Progress	356,551	145,157	-	501,708
Total Capital Assets Not Being Depreciated	<u>524,276</u>	<u>145,157</u>	<u>-</u>	<u>669,433</u>
Capital Assets Being Depreciated:				
Buildings and Improvements	3,032,576	62,900	-	3,095,476
Machinery and Equipment	4,859,942	651,687	(339,331)	5,172,298
Infrastructure	6,247,847	40,352	-	6,288,199
Total Capital Assets Being Depreciated	<u>14,140,365</u>	<u>754,939</u>	<u>(339,331)</u>	<u>14,555,973</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(1,449,617)	(72,165)	-	(1,521,782)
Machinery and Equipment	(2,065,818)	(434,243)	236,682	(2,263,379)
Infrastructure	(227,905)	(156,781)	-	(384,686)
Total Accumulated Depreciation	<u>(3,743,340)</u>	<u>(663,189)</u>	<u>236,682</u>	<u>(4,169,847)</u>
Total Capital Assets Being Depreciated, Net	<u>10,397,025</u>	<u>91,750</u>	<u>(102,649)</u>	<u>10,386,126</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 10,921,301</u>	<u>\$ 236,907</u>	<u>\$ (102,649)</u>	<u>\$ 11,055,559</u>

Depreciation was charged to governmental functions as follows:

General Government	\$ 61,084
Public Safety	258,729
Public Works	300,558
Health & Welfare	28,455
Recreation	9,758
Economic Development	4,605
	<u>\$ 663,189</u>

St. Helena Parish Police Jury
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8. Construction Commitments

The police jury has active construction projects as of December 31, 2009.

- Capital Outlay Road Projects – This fund is used to account for the cost of building, rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in several districts. Funds will be transferred from the general fund and the appropriate road district fund when needed.
- Court House Project Fund – The fund received a state grant in the amount of \$500,000 for the purpose of installing elevators in the parish court house in a prior period. Additional funds have been applied for to improve handicap accessibility. The total costs of planned projects is \$3,600,000. During 2009 \$86,598 was placed into construction in progress for this fund.
- Disaster Projects Fund – To account for Disaster Assistance Project federal grants received through the Federal Emergency Management Agency and state disaster grants. At the end of 2008 repair projects related to damage from Hurricane Gustav were included in deferred revenue of \$164,207. During 2009 these projects were completed and this amount was received in the first quarter. During 2009, a \$220,000 pass through state grant was awarded to the Police Jury to purchase school buildings for the St. Helena Parish School Board. The total building cost was \$314,545 of which the St. Helena Parish School Board paid \$94,545 and the Police Jury paid \$220,000 which was the amount of the grant.
- Economic Development Assistance Program Fund – A state grant in the amount of \$308,407 was awarded to construct a road to Southland Steel, Inc. prior to 2009 and additional capital outlays of \$40,353 were expended in 2009.
- Fire Protection District #3 – A certificate of indebtedness in the amount of \$250,000 was issued in 2008 for the construction of a fire station and in 2009 an additional state grant in the amount of \$20,000 was received for the purpose of acquiring fire equipment.
- Hospital Hazard Mitigation Fund – In 2008, a federal grant was awarded to the Police Jury for \$268,000 to make hazardous mitigation repairs to the St. Helena Sherriff, St. Helena Parish Hospital and the St. Helena Parish Police Jury buildings. In 2009, federal grants of \$845,288 were recorded for these purposes. The estimated cost of the project is \$1,504,741. During 2009, \$42,637 was placed in construction in progress and \$777,842 was transferred to local governments, of which \$737,534 went to component units.
- Louisiana Governor's Assistance Program Grants (LGAP) – State grants in the amount of \$92,800 for the purpose of making improvements to the parish park, and overlaying roads in the second and fifth road districts were recorded in prior periods.
- LCDBG Louisiana Community Development Block Grant Fund - A community development block grant related to Hurricane Gustav and Ike was awarded which provides grants for minor home repairs to low income home owners. There is no activity for 2009 related to this grant.

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- **Wastewater Treatment** – During 2007 and 2008 three federal grants totaling the amount of \$355,949 were awarded to the Police Jury under an Environmental Protection Agency Cooperative agreement with the University of New Orleans Research and Technology Foundation for the purpose of a study assessing the feasibility of expanding the existing sewer system and identifying target areas that could reasonably be serviced by sewers in St. Helena Parish. The grants include conducting studies and providing engineered documents mapping out potential sewer systems including cost estimates and a master plan for implementing the system. These studies were completed during 2009. The Police Jury is expected to apply for federal grants under the USDA for eventual costs of constructing the sewer system, but no construction commitments have been incurred.

At December 31, 2009 the commitments with contractors are as follows:

Project	Spent to Date	Remaining Commitment
Capital Outlay Road Projects Fund	\$ 967,856	\$ -
Courthouse Project	58,266	441,735
Disaster Project Fund	258,927	831
Economic Development Assistance Program	-	350,453
Fire Protection District #3	24,209	245,791
Hospital Hazardous Mitigation	780,727	724,014
LGAP Grant Fund	135,524	4,230
	<u>\$ 2,225,509</u>	<u>\$ 1,767,054</u>

9. Prepaid Insurance

Insurance costs which cover future periods are recognized in the governmental fund financial statements when the expenditure is made. However, in the government-wide financial statements the expenditure for insurance applicable to future periods is reclassified as prepaid insurance on the statement of net assets. Total insurance expense on a government wide basis, excluding insurance related to employees such as health and workers compensation insurance was \$129,170. Prepaid insurance was \$85,573.

10. Accounts, Salaries, and Other Payables

	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Hospital Hazard Mitigation	Other Funds	Total
Governmental Funds Payable						
Accounts	\$ 100,711	\$ 5,588	\$ 7,667	\$ 132,439	\$ 87,498	\$ 333,903
Other Accrued Liabilities	3,210	6,832	-	-	39,970	50,012
Due to Other Funds	1,507	11,337	-	760,901	156,257	930,002
Deferred Revenues	-	-	-	16,432	-	16,432
Total Government Funds Payable	<u>\$ 105,428</u>	<u>\$ 23,757</u>	<u>\$ 7,667</u>	<u>\$ 909,772</u>	<u>\$ 283,725</u>	<u>\$ 1,330,349</u>

Out of the other accrued liabilities, \$49,712 is for amounts payable to retirement plans.

St. Helena Parish Police Jury
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Government Wide Employee Compensation expenses by function are shown below:

Employee Compensation by Function	General Government	Public Safety	Public Works	Cultural and Recreation	Health and Welfare	Economic Development	Other	Total
Salaries	\$ 540,942	\$ 48,643	\$ 574,346	\$ 2,400	\$ 133,060	\$ 60,835	\$ -	\$ 1,360,226
Retirement	41,838	2,909	68,552	-	8,887	6,133	-	128,319
Payroll Taxes	15,591	529	10,654	178	3,930	760	-	31,642
Health Insurance	99,253	7,587	117,326	-	23,323	6,837	-	254,326
Unemployment / Workers Compensation	18,088	630	29,328	-	4,951	1,695	-	54,692
Total Employee Compensation by Function	\$ 715,712	\$ 60,298	\$ 800,206	\$ 2,578	\$ 174,151	\$ 76,260	\$ -	\$ 1,829,205
Total Government Wide Expenses	\$ 1,608,950	\$ 837,734	2,417,123	\$ 25,725	366,198	\$ 113,374	\$ 114,426	\$ 5,483,530
Employee Compensation as a Percentage of Total Expenses	44%	7%	33%	10%	48%	67%	0%	33%

Historic Employment Costs by Year	2009	Percentage Increase (Decrease)	2008	Percentage Increase (Decrease)	2007	Percentage Increase (Decrease)	2006	Percentage Increase (Decrease)
Salaries	\$ 1,360,226	9%	\$ 1,245,490	13%	\$ 1,104,054	23.8%	\$ 891,584	-0.5%
Retirement	128,319	1%	126,478	10%	114,494	32.0%	86,716	7.7%
Payroll Taxes	31,642	7%	29,678	17%	25,416	7.1%	23,740	6.0%
Health Insurance	254,326	12%	227,714	16%	195,931	45.3%	134,819	-27.8%
Unemployment / Workers Compensation	54,692	-64%	153,080	-4%	158,722	13.8%	139,470	57.7%
	\$ 1,829,205	3%	\$ 1,782,440	11%	\$ 1,598,617	25.3%	\$ 1,276,329	0.2%

St. Helena Parish Police Jury
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11. Leases

The Police Jury records items under capital leases as an asset and an obligation in the government wide financial statements. Only payments on capital leases are recorded in the fund basis financial statements. Leases at December 31, 2009 are as follows:

		<u>Capital Lease Payable End of Year</u>	<u>Due Within One Year</u>
Lease-purchase due in monthly installments of interest at 4.59% , Collateralized by equipment.	\$ 930 , including	\$ 28,775	\$ 10,046
Lease-purchase due in semiannual installments of interest at 3.59% , Collateralized by equipment.	\$ 5,534 , including	40,874	9,675
Lease-purchase due in annual installments of interest at 5.18% , Collateralized by equipment.	\$ 42,554 , including	180,270	29,984
		\$ 249,919	\$ 49,705

The police jury has a perpetual lease with Burrell Carter, which commences on August 1, of every year and automatically renews unless written notification is received. The lease is for an office facility which houses the parish farm agent. The amount of the lease is \$550 per month and the total amount paid from the general fund for 2009 was \$7,150.

The South Second Ward Fire District has a lease with Soterra, LLC, which commenced on May 20, 2007 and terminates on May 19, 2057. The lease is for .25 acres. The amount of the lease is \$1.

12. Long-Term Obligations

The following is a summary of long-term obligation transactions for the year ended December 31, 2009:

	<u>Capital Leases</u>	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>Unfunded OPEB Obligation</u>	<u>Other</u>	<u>Total Long-Term Obligations</u>
Beginning Balance	\$ 38,372	\$ 2,597,829	\$ 92,538	\$ -	\$ 17,336	\$ 2,746,075
Additions	280,478	-	-	175,809	-	456,287
Deletions	(68,931)	(325,356)	19,811	-	(17,336)	(391,812)
Ending Balance	\$ 249,919	\$ 2,272,473	\$ 112,349	\$ 175,809	\$ -	\$ 2,810,550

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of the long-term obligations:

	<u>Capital Leases</u>	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>OPEB Obligation</u>	<u>Total Long-Term Obligations</u>
Current Portion	\$ 49,705	\$ 293,146	\$ -	\$ -	\$ 342,851
Long-Term Portion	200,214	1,979,327	112,349	175,809	2,467,699
	\$ 249,919	\$ 2,272,473	\$ 112,349	\$ 175,809	\$ 2,810,550

St. Helena Parish Police Jury
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Bonds Payable as of December 31, 2009 are as follows:

			<u>Bonds Payable</u> <u>End of Year</u>	<u>Due Within</u> <u>One Year</u>
General Fund	\$ 400,000	Revenue Bonds		
Dated	3/1/2001	due in increasing annual installments of \$ 7,000 to		
\$	26,000	through 3/1/2031 maximum interest at 5.50%	\$ 345,000	\$ 8,000
Sub Road District #2	\$ 438,000	Certificate of Indebtedness		
Dated	11/29/2005	due in increasing annual installments of \$ 26,000 to		
\$	53,000	through 3/1/2015 maximum interest at 4.75%	\$ 282,000	\$ 42,000
Road District #4	\$ 484,000	Certificate of Indebtedness		
Dated	4/13/2006	\$412,000 is due in increasing annual installments of		
		\$27,000 to \$58,000 through 3/1/2016 interest up to 4.75%	\$ 357,000	\$ 45,000
		The remaining \$72,000 is due in annual installments up to \$15,000 through 2011 at 0% interest.		
Road District #5	\$ 200,000	Certificate of Indebtedness		
Dated	3/1/2006	\$170,000 is due in increasing annual installments of		
		\$11,000 to \$24,000 through 3/1/2016 interest up to 3.98%	\$ 148,000	\$ 19,000
		The remaining \$30,000 is due in annual installments up to \$6,000 through 2011 at 0% interest.		
Fifth Ward Fire District	\$ 350,000	Certificate of Indebtedness		
Dated	5/17/2006	due in annual installments of \$ 47,345		
		through 5/17/2015 interest at 4.125%	\$ 246,473	\$ 37,146
Road District #1	\$ 790,000	Certificate of Indebtedness		
Dated	3/1/2007	due in increasing annual installments of \$ 73,000 to		
\$	105,000	through 3/1/2016 maximum interest at 4.10%	\$ 641,000	\$ 80,000
Sub Road 1 of Road Dist 2	\$ 121,000	Certificate of Indebtedness		
Dated	3/1/2007	\$103,000 is due in increasing annual installments of		
		\$9,000 to \$16,000 through 3/1/2016 interest up to 4.10%	\$ 97,000	\$ 12,000
		The remaining \$18,000 is due in annual installments up to \$4,000 through 2012 at 0% interest.		
Road District #3	\$ 150,000	Certificate of Indebtedness		
Dated	4/11/2007	\$128,000 is due in increasing annual installments of		
		\$24,000 to \$27,000 through 3/1/2012 interest up to 5.00%	\$ 93,000	\$ 30,000
		The remaining \$22,000 is due in annual installments up to \$5,000 through 2012 at 0% interest.		
Road District #3	\$ 100,000	Certificate of Indebtedness		
Dated	7/30/2007	\$85,000 is due in increasing annual installments of		
		\$15,000 to \$19,000 through 3/1/2012 interest up to 5.00%	\$ 63,000	\$ 20,000
		The remaining \$15,000 is due in annual installments up to \$3,000 through 2012 at 0% interest.		
			<u>\$ 2,272,473</u>	<u>\$ 293,146</u>

At December 31, 2009, the police jury has accumulated \$39,907 in the debt service funds for future debt requirements. The annual requirements to amortize all debt outstanding at December 31, 2009, including principal and interest payments are as follows:

St. Helena Parish Police Jury
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Year Ending 12/31/09	Bonded Debt		Certificates of Indebtedness		Capital Leases		Total Payments		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2010	\$ 30,000	\$ 19,580	\$ 285,146	\$ 73,196	\$ 49,705	\$ 15,073	\$ 364,851	\$ 107,849	\$ 472,700
2011	9,000	18,535	294,678	62,970	55,324	9,455	359,002	90,960	449,962
2012	9,000	18,040	308,273	51,247	55,182	6,806	372,455	76,093	448,548
2013	10,000	17,545	266,935	39,443	49,244	4,377	326,179	61,365	387,544
2014	10,000	16,995	277,664	28,063	40,460	2,093	328,124	47,151	375,275
2015 to 2019	62,000	75,790	495,459	20,258	-	-	557,459	96,048	653,507
2020 to 2024	81,000	56,705	-	-	-	-	81,000	56,705	137,705
2025 to 2029	105,000	31,900	-	-	-	-	105,000	31,900	136,900
2030 to 2034	51,000	4,235	-	-	-	-	51,000	4,235	55,235
	<u>\$ 367,000</u>	<u>\$ 259,325</u>	<u>\$ 1,928,155</u>	<u>\$ 275,177</u>	<u>\$ 249,915</u>	<u>\$ 37,804</u>	<u>\$ 2,545,070</u>	<u>\$ 572,306</u>	<u>\$ 3,117,376</u>

- **Other Long-term Obligations** - The St. Helena Police Jury entered into an agreement with the Office of Family support with Louisiana Department of Social Services in 1998 to repay a food stamp theft loss in the amount of \$260,022 in 120 monthly installments in the amount of \$2,167 beginning October 15, 1999. The note was paid off during 2009.
- **Restrictions** - In accordance with R.S. 39:562, the police jury is legally restricted from incurring long-term bonded debt in excess of ten percent of the assessed value of taxable property. At December 31, 2009, the statutory limit is \$5,732,501.

13. Retirement Systems

Substantially all police jury employees are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees.

A. Parochial Employees' Retirement System of Louisiana (System)

Plan Description. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from Parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to three percent of their final average salary for each year of creditable service. However, for those employees who are members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus three percent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the police jury is required to contribute at an actuarially determined rate. The current rate is 12.25 percent of annual covered payroll. Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. The contribution requirements of plan members and the police jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The St. Helena Parish Police Jury's contribution to the system under Plan A for the years ending December 31, 2009 and 2008, was \$127,208 and \$126,393 respectively equal to the required contributions for each year.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

14. Other Post Employment Benefits

The St. Helena Parish Police Jury provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. The benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Police Jury.

Effective the fiscal year ending December 31, 2009, the Police Jury is required to report under GASB 45: Accounting for Other Post Employment Benefit (OPEB) Obligations. This standard requires governmental entities to record the present value of the unfunded employer costs associated with non-retirement-based expected payments to current and former employees for post employment benefits such as health and life insurance. The Police Jury utilized a specialist to estimate the present value of the full costs of all promised health and life insurance benefits to all current and former employees included in the current benefit population utilizing such factors as the age, retirement age, expected increases in health costs, expected employer contributions, historical health claims by employee population, and other factors. The Police Jury has not yet implemented a protected trust to fund a plan to pay for these expected costs. The impact on the financials is at the government wide level, where the excess projected costs in excess of the amount funded by the Police Jury in the year is accrued as a liability called the net OPEB obligation. The net OPEB obligation will increase rapidly over time if the obligation is not funded. The annual OPEB cost can be significantly higher for some entities than its current health premiums expense depending on the demographics of the employee population. Health insurance expense increased 12 percent between 2009 and 2008, 16 percent between 2008 and 2007 and 45 percent between 2007 and 2006. Recent health insurance expense by year has been \$254,326, \$227,714, \$195,931 in 2009, 2008, and 2007 respectively.

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The rationale behind the implementation of GASB 45 relates to the fact that the former and current employees to the balance sheet date have provided services to the entity and have created a cost in the current period that will need to be paid in future periods based on the current employer-employee agreement. The unfunded portion of these costs will require future cash flows, which need to be considered in combination with other expected future cash outflows such as bond payments in order to avoid budget deficits in those fiscal periods.

Plan Description. The St. Helena Parish Police Jury's medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement.

Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. Complete plan provisions are included in the official plan documents.

Life insurance coverage is provided to retirees who have life insurance as active employees before retirement at a flat rate of \$15.30 per month which has been assumed to be unblended. The employer pays 100 percent of the cost of the retiree life insurance for retirees with UNUM policies and 75 percent for others. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

Contribution Rates. Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy. Until 2009, the St. Helena Parish Police Jury recognized the cost of providing post-employment medical and life benefits (St. Helena Parish Police Jury's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2009, St. Helena Parish Police Jury's portion of health care funding cost for retired employees totaled \$6,947, and the life insurance totaled \$184.

Effective with the Fiscal Year beginning January 1, 2009, St. Helena Parish Police Jury implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45).

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Annual Required Contribution. St. Helena Parish Police Jury's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning January 1, 2009 is \$181,776 for medical, and \$1,164 for life, as set forth below:

	<u>Medical</u>	<u>Life</u>
Normal Cost	\$ 104,285	\$ 520
30-year UAL (Unfunded Liability) amortization amount	77,491	644
Annual required contributions (ARC)	<u>\$ 181,776</u>	<u>\$ 1,164</u>

Net Post-employment Benefit Obligation (Asset). The table below shows St. Helena Parish Police Jury's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending December 31, 2009:

	<u>Medical</u>	<u>Life</u>
Beginning Net OPEB Obligation (Asset) 1/1/09	\$ -	\$ -
Annual required contribution (ARC)	181,776	1,164
Interest on Net OPEB Obligation (Asset)	-	-
ARC Adjustment	-	-
OPEB Cost	181,776	1,164
Contribution	-	-
Current year retiree premium	(6,947)	(184)
Change in Net OPEB Obligation	174,829	980
Ending Net OPEB Obligation (Asset) 12/31/09	<u>\$ 174,829</u>	<u>\$ 980</u>

The following table shows St. Helena Parish Police Jury's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

<u>Post Employment Benefit</u>	<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
Medical	12/31/2009	\$ 181,776	3.82%	\$ 174,829
Life	12/31/2009	\$ 1,164	15.81%	\$ 980

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Funded Status and Funding Progress. In the fiscal year ending December 31, 2009, St. Helena Parish Police Jury made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of January 1, 2009, the first and most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$1,339,948 (medical) and \$11,138 (life), which is defined as that portion, as determined by a particular actuarial cost method (St. Helena Parish Police Jury uses the Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2009, the entire actuarial accrued liability of \$1,339,948 (medical) and \$11,138 (life) was unfunded.

	<u>Medical</u>	<u>Life</u>
Actuarial Accrued Liability (AAL)	\$ 1,339,948	\$ 11,138
Actuarial Value of Plan Assets	-	-
Unfunded Act. Accrued Liability (UAAL)	1,339,948	11,138
Funded Ratio (Act. Val. Assets / AAL)	0%	0%
 Covered Payroll (active plan members)	 XXX	 XXX
UAAL as a percentage of covered payroll	XX%	XX%

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by St. Helena Parish Police Jury and its employee plan members) at the time of the valuation and on the pattern of sharing costs between St. Helena Parish Police Jury and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between St. Helena Parish Police Jury and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method. The ARC is determined using the Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets. Since this is the first actuarial valuation, there are not any assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45 will be used.

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Turnover Rate. An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 10%. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18 to 25	20%
26 to 40	12%
41 to 54	9%
55 +	7%

Post employment Benefit Plan Eligibility Requirements. Based on past experience, it has been assumed that entitlement to benefits will commence four years after eligibility to enter the D.R.O.P. (three years in D.R.O.P. and one additional year). Medical benefits are provided to employees upon actual retirement. Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. Entitlement to benefits continue through Medicare to death.

Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a four percent annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

Health Care Cost Trend Rate. The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). "State and Local" rates for 2009 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0 percent for 2016 and later.

Zero trend has been assumed for valuing life insurance.

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50 percent of the unloaded male mortality rate and 50 percent of the unloaded female mortality rates, was used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2009

Method of Determining Value of Benefits. The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100 percent of the cost of the medical insurance for the retirees. The rates provided applicable before age 65 are "blended" rates. Since GASB 45 mandates that "unblended" rates be used, we have estimated the "unblended" rates for retired before Medicare eligibility to be 130 percent of the blended rate and after Medicare eligibility to be 80 percent of the blended rate for standard coverage.

15. Deferred Compensation Plan

The Police Jury offers its employees, the Louisiana Public Employees Deferred Compensation Plan, a deferred compensation plan created in accordance with Internal Revenue Code Section 457, as revised January 1, 1999. The plan, available to all Police Jury employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights, shall be held for the exclusive benefit of participants and their beneficiaries.

At December 31, 2009 the amounts applicable to the employees of the Police Jury were \$850.

16. Compensated Absences

At December 31, 2009, employees of the Police Jury have accumulated and vested \$112,349 of employee leave benefits, which was computed in accordance with GASB Codification Section C60.

17. Changes in Fiduciary Fund Deposits Due to Others

A summary of changes in Fiduciary fund deposits due to the Audubon Regional Library follows:

	<u>Beginning Balance</u>		<u>Additions</u>		<u>Reductions</u>		<u>Ending Balance</u>
Fiduciary Funds:							
Library Fund	\$ 96,727	\$	106,556	\$	(114,479)	\$	88,804

18. Reserved Fund Balances/Net Assets

Money accumulated in the Debt Service Funds has been legally restricted for the purpose of paying the annual installments of principal and interest for Revenue Bonds and Certificates of Indebtedness.

Money accumulated in the Capital Project Funds has been restricted for the purpose of paying costs associated with the capital projects.

St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2009

19. Federal Compliance Contingencies

In the normal course of operations, the Police Jury receives grant funds from various federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

20. Risk Management

The Police Jury does not have general liability insurance coverage and is at risk to possible losses resulting from claims filed by individuals who might suffer injury while on Police Jury property.

21. Contingent Liabilities

At December 31, 2009, the St. Helena Parish Police Jury has several legal actions and claims pending against it. The Police Jury has also filed suits against others. No accrual for gain or loss contingencies has been recorded in the financial statements for any legal actions. The potential outcome on the majority of claims is not known.

22. Cooperative Endeavor Agreement

The Police Jury has a cooperative agreement with St. Helena Fire District #4 to provide first responder medical emergency services throughout the parish in the year ending December 31, 2009. In return the police jury paid the Fire District #4, \$30,000.

The Police Jury entered into an agreement on July 1, 2007, with Quad-Area Community Action Agency, Inc. to provide emergency shelter for the homeless of the parish. The agreement ran through June 30, 2009. The Police Jury provided up to \$10,250 of the Emergency Shelter Grant funds.

The Police Jury has a cooperative agreement with the LSU agricultural center dated July 1, 2005 until June 30, 2010 to provide office space, operating support services, and salary support for the parish farm agency and its programs.

The Police Jury has a cooperative agreement with the St. Helena Parish School Board for the usage of the New Zion Elementary School site as a location for a fire station for the Sixth Ward Fire Protection District. The school board is to retain ownership of the site, but the site's usage and control is transferred to the Sixth Ward Fire Protection District for a period of 50 years effective August 1, 2008 and ending July 31, 2058.

The Police Jury has a cooperative endeavor agreement dated May 14, 2009, with the Town of Greensburg for the public purpose of implementation of certain building codes as required by Louisiana Revised statutes for mandatory adoption by parishes and municipalities.

23. On-Behalf Payments for Fringe Benefits and Salaries

For the fiscal year ended December 31, 2009, the State of Louisiana made on behalf payments in the form of supplemental pay to the Police Jury's constables and justices of the peace. In accordance with GASB 24, the Police Jury recorded \$14,556 of on behalf payments as revenue and as an expenditure in the General Fund.

St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2009

24. Sinking Fund Requirements

An amount equal to the principal and interest accruing on the 2001 revenue bonds is deposited each month into the Revenue Bond 2001 Sinking Fund from the general fund revenues.

Payment for the principal and interest on the certificate of indebtedness for Fire Protection District No. 2 is deposited into the Fire Protection District #2 Sinking Fund. The deposit comes from the first revenues of the tax received in any calendar year.

Sub Road District #2 of 2 Maintenance Fund deposits an amount from the first tax revenues received in any calendar year equal to the principal and interest falling due on the certificate into the sinking fund to provide payment of the annual installment.

Road District #1 deposits an amount from the first tax revenues received in any calendar year equal to the principal and interest falling due on the certificate into the Road District #1 sinking fund to provide payment of the annual installment.

Road District #3 deposits an amount from the first tax revenues received in any calendar year equal to the principal and interest falling due on the certificate into the Road District #3 sinking fund to provide payment of the annual installment.

Road District #4 deposits an amount from the first tax revenues received in any calendar year equal to the principal and interest falling due on the certificate into the Road District #4 sinking fund to provide payment of the annual installment.

Road District #5 deposits an amount from the first tax revenues received in any calendar year equal to the principal and interest falling due on the certificate into the Road District #5 sinking fund to provide payment of the annual installment.

The Fifth Ward Fire Protection District provides payment for the certificate of indebtedness by depositing an amount equal to one twelfth of the principal and interest falling due on the next payment date into the sinking fund monthly in advance before the 20th day of each month

Sub Road 1 of Road District #2 deposits an amount from the first tax revenues received in any calendar year equal to the principal and interest falling due on the certificate into the Sub Road 1 of Road District #2 sinking fund to provide payment of the annual installment.

St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2009

25. Contracts

- The Police Jury has a contract with the Tangipahoa Communications District to facilitate the 911 system. This contract is for \$49,996 per year plus additional cost. This contract began July 1, 2009 and expires June 30, 2010.
- The Police Jury also has a contract with SDT Waste and Debris Service, LLC for garbage collection. The contract began on September 18, 2009 and is for five years. There is an option to renew clause in the contract.
- The Police Jury has contracted with the St. Helena Parish School Board to clear debris on school sites in the parish. The open contract began on June 3, 2009. Payment by the School Board to the Police Jury is at an hourly rate of \$125 for the workers contracted for the job and worker's compensation at the rate of 6.2 percent. The maximum fee will be determined by the number of employees needed to complete the job. Contractor will work as needed to complete the job, but no more than twelve hours a day on weekends.

26. E911 System

St. Helena implemented the E911 system parish wide on September 17, 2002. Telephone service charges and expenditures are reflected in fund statements in the amount of \$100,235, and \$104,090 respectively for the year ended December 31, 2009.

27. Prior Period Adjustments

Beginning Net Assets have been adjusted due to reclassification of grant funds for 2007 and 2008. This change results in the following prior period adjustments.

	General Fund	Disaster Project Fund	Lloyd Collins Fund	All Funds
Beginning Net Assets, Unadjusted for 2007	\$ 1,653,510	\$ -	\$ -	\$ 5,395,717
Reported Change in Net Assets, Unadjusted 2007	(120,709)	270,348	6,514	(367,632)
Ending Net Assets, Unadjusted 2007	<u>1,532,801</u>	<u>270,348</u>	<u>6,514</u>	<u>5,028,085</u>
Adjustments from 2008 Audit report for Sales Taxes	-	-	-	(135,411)
Grants included in Revenue now removed	-	-	(48,439)	(48,439)
Adjusted Ending Net Assets, 2007	<u>1,532,801</u>	<u>270,348</u>	<u>(41,925)</u>	<u>4,844,235</u>
Reported Change in Net Assets, Adjusted 2008	(104,940)	312,130	7,112	971,627
Grants included in Revenue now removed	(166)	(24,967)	(6,408)	(31,541)
Ending Net Assets, Adjusted 2008	<u>\$ 1,427,695</u>	<u>\$ 557,511</u>	<u>\$ (41,221)</u>	<u>\$ 5,784,321</u>

To correlate capital asset cost with sub-ledger records equipment costs was increased by \$1,747 increasing ending Investment in Capital Assets, Net of Related Debt on the government wide financial statements at December 31, 2008 from \$8,252,964 to \$8,254,711 and the total costs of capital asset being depreciated costs from \$14,138,618 to \$14,140,365.

St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2009

28. Subsequent Events

The St. Helena Parish Police Jury approved various resolutions authorizing debt and authorized or approved the following significant events or transactions as noted below:

- The Office of Community Development awarded a grant in the amount of \$69,523 to purchase equipment and a grant in the amount of \$30,747 to make renovations to buildings for the 6th Ward Fire District.
- The Office of Community Services awarded a grant to the Police Jury in the amount of \$125,000 under the "Homeless Prevention Funds" grant program to assist individuals and families who are either homeless or at imminent risk of becoming homeless.
- The Louisiana Department of Natural Resources awarded the Police Jury grants of \$72,000 and \$141,000 under the "Renew Louisiana Energy Efficiency and Conservation Block Grant Program", to complete projects to provide hot water and limited electrical power to the jail during periods of grid interruptions, and for a project for 36 KW solar PV systems with battery backup to provide approximately 35% of the jail's total energy usage.
- A total of \$180,000 was awarded to the Police Jury by the Governor's Office of Homeland Security for FEMA assistance under the Hazard Mitigation Program (FEMA 1603-DR-LA, Project 0358) for Phase I Drainage Project costs consisting of engineering, hydraulic study, topographic survey, design and engineering, and environmental review and clearances.
- A total of \$1,000,000 was awarded to the Police Jury by the Governor's Office of Homeland Security for FEMA assistance under the Hazard Mitigation Program (FEMA 1603n-091-0003), for the St. Helena Parish Drainage-Culverts Program. The project was awarded in prior fiscal years but is now in the implementation stages for survey and field work, with engineering design and development to follow.
- During the fiscal year ending December 31, 2009, a total of \$497,300 was awarded to the Police Jury by the Governor's Office of Homeland Security for FEMA assistance under the Hazard Mitigation Program for the "Sewage Pond Retrofit" project. As of September 2010, the project was in the implementation stages.
- The Police Jury has received awards from the Office of Community Development, Disaster Recovery Unit (previously Louisiana Recovery Authority), for grants of \$800,000 and \$1.7 million related to post assistance funding for Hurricanes Gustav and Ike. The \$800,000 grant is in the implementation stage and provides individual grants to eligible homeowners to repair wind damage and weatherize their homes. The general proposal for the \$1.7 million grant has been approved for the Police Jury and will provide funding for drainage improvements. The Police Jury must provide further details of proposed projects and receive final approvals before implementation of the drainage project. Also, funding in the amount of \$800,000 is pending approval from the Office of Community Development, Disaster Recovery Unit, for a "Multi-Purpose Center" to centralize emergency response during natural disasters.
- The Police Jury was awarded \$100,000 from the Community Water Enrichment Fund (CWEF) for water projects to be completed by the St. Helena Water District.

Required Supplemental Information (Part II)

**St. Helena Parish Police Jury
Budgetary Comparison Schedules**

General Fund and Major Special Revenue Funds with Legally Adopted Annual Budgets

General Fund

The general fund accounts for all activities of the Police Jury except those that are accounted for in other funds.

Road, Building, and Maintenance Fund

The Road, Building, and Maintenance Fund is used to account for the operations and maintenance of all major road construction and maintenance work on parish roads. Financing is provided by the State of Louisiana Parish Transportation Fund, ad valorem taxes, state revenue sharing funds, one percent parish sales tax and interest earned on surplus cash balances.

Solid Waste Management Sales Tax Fund

The Solid Waste Management Sales Tax Fund is used to account for operations of a solid waste program for the Parish of St. Helena. Financing is provided by a two-percent sales tax.

Schedule 1

St. Helena Parish Police Jury
Schedule of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual-General Fund
For the year ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	Budgetary Cash Basis	Final Budget Positive (Negative)
Budgetary Fund Balances, Beginning	\$ 638,611	\$ 615,814	\$ 615,814	\$ -
Resources (Inflows)				
Taxes:				
Ad valorem	93,551	96,730	96,730	-
Other taxes, penalties, interest, etc.	12,500	12,264	12,264	-
Licenses and permits	241,500	230,500	211,841	(18,659)
Intergovernmental revenues:				-
Federal grants	62,272	413,872	408,964	(4,908)
State funds:				
State revenue sharing (net)	6,400	6,400	5,695	(705)
Gaming Revenues	900,000	960,000	955,375	(4,625)
Other State Funds	760,000	663,300	663,068	(232)
Fees, charges, and commissions for services	7,335	4,940	4,280	(660)
Fines and forfeitures	6,500	15,600	14,539	(1,061)
Rents and Royalties	1,500	13,654	9,663	(3,991)
Investment earnings	25,000	37,360	20,992	(16,368)
Other revenues	1,400	5	5	-
Sale of capital assets	500	650	650	-
Supplemental Pay	15,000	15,000	14,365	(635)
Loans repayment from other Funds	266,846	294,947	262,499	(32,448)
Transfers in from component units	-	15,323	15,323	-
Transfers from other funds	29,759	104,274	104,274	-
Amounts available for Appropriations	<u>3,068,674</u>	<u>3,500,633</u>	<u>3,416,341</u>	<u>(84,292)</u>
Charges to Appropriations (outflows)				
General government	1,419,095	1,236,496	1,166,512	69,984
Public safety	482,837	627,211	585,984	41,227
Public works	-	-	-	-
Cultural and recreation	48,121	75,509	63,838	11,671
Health and welfare	95,238	93,571	79,448	14,123
Economic development	56,954	87,994	80,339	7,655
Payments to component units	5,500	9,450	9,450	-
Debt service	19,502	19,502	19,502	-
Capital outlay	-	60,746	132,099	(71,353)
Loans made to other funds	106,598	517,661	517,662	(1)
Transfers to other funds	193,687	164,915	167,378	(2,463)
Total Charges to Appropriations	<u>2,427,532</u>	<u>2,893,055</u>	<u>2,822,212</u>	<u>70,843</u>
Budgetary Fund Balances, Ending	<u>\$ 641,142</u>	<u>\$ 607,578</u>	<u>\$ 594,129</u>	<u>\$ (13,449)</u>

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury
Schedule of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual-Road District Maintenance Fund
For the year ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>Budgetary</u> <u>Cash Basis</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balances, Beginning	\$ 311,213	\$ 470,563	\$ 470,563	\$ -
Resources (Inflows)				
Taxes:				
Ad valorem	199,000	205,849	205,849	-
Sales and use	637,000	640,000	579,654	(60,346)
Licenses and permits	7,100	7,100	8,200	1,100
Intergovernmental revenues:				
State funds:				
Parish transportation funds	180,000	180,000	164,061	(15,939)
State revenue sharing (net)	14,500	14,500	12,120	(2,380)
Fees, charges, and commissions for services	-	3,186	3,186	-
Investment earnings	11,000	11,000	8,003	(2,997)
Other revenues	-	3,352	3,352	-
Sale of capital assets	-	74,558	67,345	(7,213)
Amounts available for Appropriations	<u>1,359,813</u>	<u>1,610,108</u>	<u>1,522,333</u>	<u>(87,775)</u>
Charges to Appropriations (outflows)				
General government	3,760	4,651	5,065	(414)
Public works	1,163,930	1,170,336	1,058,517	111,819
Capital outlay	100,000	127,385	126,145	1,240
Total Charges to Appropriations	<u>1,267,690</u>	<u>1,302,372</u>	<u>1,189,727</u>	<u>112,645</u>
Budgetary Fund Balances, Ending	<u>\$ 92,123</u>	<u>\$ 307,736</u>	<u>\$ 332,606</u>	<u>\$ 24,870</u>

The accompanying notes are an integral part of this statement.

Schedule 3

St. Helena Parish Police Jury
Schedule of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual- Solid Waste Fund
For the year ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Cash Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balances, Beginning	\$ 544,235	\$ 552,373	\$ 552,373	\$ -
Resources (Inflows)				
Taxes:				
Sales and use	1,320,000	1,276,000	1,156,351	(119,649)
Investment earnings	8,000	8,000	7,853	(147)
Amounts available for Appropriations	<u>1,872,235</u>	<u>1,836,373</u>	<u>1,716,577</u>	<u>(119,796)</u>
Charges to Appropriations (outflows)				
Public works	750,000	750,000	718,238	31,762
Transfers to other funds	-	44,560	44,560	-
Total Charges to Appropriations	<u>750,000</u>	<u>794,560</u>	<u>762,798</u>	<u>31,762</u>
Budgetary Fund Balances, Ending	<u>\$ 1,122,235</u>	<u>\$ 1,041,813</u>	<u>\$ 953,779</u>	<u>\$ (88,034)</u>

The accompanying notes are an integral part of this statement.

BUDGET POLICIES

Budgetary procedures applicable to the St. Helena Parish Police Jury are defined in state law, Louisiana Revised Statutes 39:1301-1315. The Police Jury uses the following budget practices:

1. The Police Jury must adopt a budget each year for the general fund and each special revenue fund, if applicable.

The Police Jury must prepare and submit the proposed budget for consideration not later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in the parish. The notice of public hearing was published in the official journal on December 3, 2008 which was held on December 16, 2008.

All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 16, 2008.

Budgetary amendments involving the transfers of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Police Jury. The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when actual operations are different from those anticipated in the original budget. The Police Jury adopts the amendments and they are made available for public inspection.

2. All budgetary appropriations lapse at the end of each fiscal year.
3. Budgets are integrated into the accounting system and the budgetary data is presented in the financial statements for all funds with annual budgets to compare the expenditures with the amended budgets. All budgets are presented in accordance with the cash basis of accounting. Debt Service, Capital Project Funds, and Fiduciary Funds are not budgeted. A budget comparison for the Hospital Hazard Mitigation, which is a major fund, is not presented since it is a capital project fund.

EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following individual funds had actual expenditures over budgeted appropriations for the year ended December 31, 2009:

<u>Fund</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
South 2nd Ward Fund	\$ 29,635	54,339	\$ 57,226	\$ (2,887)

The unfavorable variance for this fund is considered a violation of the Local Government Budget Act.

St. Helena Parish Police Jury
Budget to GAAP Reconciliation-Explanation of Differences Between Budgetary Inflows and Outflows and GAAP
Revenues and Expenditures

Sources/inflows of Resources:	General	Road Building Maintenance Fund	Solid Waste
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 3,416,341	\$ 1,522,333	\$ 1,716,577
Differences-budget to GAAP:			
The fund balance at the beginning of the year is budgetary resource but is not a current-year revenue for financial reporting purposes	(615,814)	(470,563)	(552,373)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(119,597)	-	-
Loans repaid from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(262,499)	-	-
Loans repaid to component Units from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	-	-	-
The proceeds from the sale of assets are budgetary resources but are regarded as other financing sources, rather than revenue, for financial reporting purposes	(650)	(67,345)	-
Increase (Decrease) from accrual of accounts receivable for financial reporting purposes	(124,580)	(14,119)	(31,567)
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Statement E	<u>\$ 2,293,201</u>	<u>\$ 970,306</u>	<u>\$ 1,132,637</u>
Uses/Outflows of resources:			
Actual Amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule	\$ 2,822,212	\$ 1,189,727	\$ 762,798
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(282,891)	-	(44,560)
Loans made to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(517,662)	-	-
Loans made to other governments are outflows of budgetary resources but are not expenditures for financial reporting purposes	-	-	-
Increase (Decrease) from accrual of accounts payable and accrued liabilities for financial reporting	119,173	(31,574)	4,729
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Statement E	<u>\$ 2,140,832</u>	<u>\$ 1,158,153</u>	<u>\$ 722,967</u>

The accompanying notes are an integral part of this statement.

Schedule 4

St. Helena Parish Police Jury
Combining Balance Sheet, Non Major Other Governmental Funds
As of December 31, 2009

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non Major Other Governmental Funds
Assets				
Cash and Equivalents	\$ 1,117,676	\$ -	\$ -	\$ 1,117,676
Investments	650,000	-	-	650,000
Receivables, Net:	1,085,898	-	-	1,085,898
Receivables, Restricted	-	-	-	-
Due From Other Funds	11,089	-	438,737	449,826
Restricted Cash	-	39,907	233,790	273,697
Total Assets	\$ 2,864,663	\$ 39,907	\$ 672,527	\$ 3,577,097
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	\$ 34,429	\$ -	\$ 53,069	\$ 87,498
Other Accrued Liabilities	39,970	-	-	39,970
Due to Other Funds	45,405	-	110,852	156,257
Deferred Revenues	-	-	-	-
Total Liabilities	119,804	-	163,921	283,725
Fund Balances:				
Unreserved Fund Balances	2,744,859	-	-	2,744,859
Reserved Fund Balances for				
Capital Projects	-	-	508,606	508,606
Debt Services	-	39,907	-	39,907
Total Fund Balances	2,744,859	39,907	508,606	3,293,372
Total Liabilities and Fund Balances	\$ 2,864,663	\$ 39,907	\$ 672,527	\$ 3,577,097

See independent auditor's report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances for Nonmajor Other Governmental Funds
For the year ended December 31, 2009

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non Major Other Governmental Funds
Revenues				
Taxes				
Ad valorem	\$ 1,146,423	\$ -	\$ -	\$ 1,146,423
Intergovernmental				
Grants - Federal	-	-	7,849	7,849
Grants - State	25,717	-	345,268	370,985
State Revenue Sharing	64,842	-	-	64,842
Charges for Services	110,099	-	-	110,099
Fines and Forfeitures	6,699	-	-	6,699
Investment Earnings	33,316	1,050	10,444	44,810
Miscellaneous	25,105	-	-	25,105
Total Revenues	1,412,201	1,050	363,561	1,776,812
Expenditures				
General Government				
Benefits and Payroll Taxes	39,670	-	-	39,670
Other operating	8,868	-	-	8,868
Total General Government	48,538	-	-	48,538
Public Safety				
Salaries	23,759	-	-	23,759
Benefits and Payroll Taxes	11,447	-	-	11,447
Insurance	46,466	-	-	46,466
Other operating	119,094	-	-	119,094
Utilities	10,345	-	-	10,345
Total Public Safety	211,111	-	-	211,111
Public Works				
Salaries	150,684	-	-	150,684
Benefits and Payroll Taxes	45,975	-	-	45,975
Other operating	7,554	-	-	7,554
Road Materials	12,809	-	-	12,809
Vehicle Expenses	60,242	-	-	60,242
Total Public Works	277,264	-	-	277,264
Health and Welfare				
Salaries	113,563	-	-	113,563
Benefits	41,058	-	-	41,058
Other operating	80,169	-	-	80,169
Total Health and Welfare	234,790	-	-	234,790
Economic Development				
Insurance	4,172	-	-	4,172
Other operating	4,589	-	-	4,589
Total Economic Development	4,589	-	-	4,589
Capital Outlays	387,013	-	199,233	586,246
Debt Service				
Principal	68,933	325,356	-	394,289
Interest	15,654	101,063	-	116,717
Total Expenditures	1,247,892	426,419	199,233	1,873,544
Excess (Deficiency) of Revenues				
Over (Under) (Expenditures)	164,309	(425,369)	164,328	(96,732)
See independent auditor's report.				

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances for Nonmajor Other Governmental Funds
For the year ended December 31, 2009

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non Major Other Governmental Funds
Other Financing Sources (Uses)				
Operating Transfers In	\$ 236,441	\$ 427,810	\$ 60,512	\$ 724,763
Operating Transfers (Out)	(449,693)	-	(51,893)	(501,586)
Payments to Other Governments	-	-	(220,000)	(220,000)
Sale of Capital Assets	27,628	-	-	27,628
Other	230,270	-	-	230,270
Proceeds from Debt	50,208	-	-	50,208
Total Other Financing Sources (Uses)	<u>94,854</u>	<u>427,810</u>	<u>(211,381)</u>	<u>311,283</u>
Net Change in Fund Balances	<u>259,163</u>	<u>2,441</u>	<u>(47,053)</u>	<u>214,551</u>
Fund Balances, Beginning	2,485,696	37,466	635,473	3,158,635
Prior Period Adjustment (Note 27)	-	-	(79,814)	(79,814)
Fund Balances, Beginning Adjusted	<u>2,485,696</u>	<u>37,466</u>	<u>555,659</u>	<u>3,078,821</u>
Fund Balances, Ending	<u>\$ 2,744,859</u>	<u>\$ 39,907</u>	<u>\$ 508,606</u>	<u>\$ 3,293,372</u>

(Concluded)

See independent auditor's report.

**St. Helena Parish Police Jury
Non Major Special Revenue Funds**

Road District Maintenance Funds

The Road District Maintenance Funds are used to account for the operations and road maintenance in Road District No's. 1, 3, 4, 5, 6, and Sub Road 1 and Sub Road 2 of District 2. Financing is provided by ad valorem taxes, state revenue sharing funds, and interest earned on surplus cash balances.

Industrial District

The Industrial District Fund is used to account for the rent receipts and expenditures related to the Industrial Park.

Health Unit Fund

The Health Unit Fund is used to account for the operation of the parish health unit. Financing is provided by ad valorem taxes, state revenue sharing funds and interest on surplus cash balances.

Fifth Ward Fire Protection Maintenance Fund

The Fifth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the Fifth Ward. Financing is provided by ad valorem taxes, the two percent fire insurance rebate, state revenue sharing funds, and interest earned on surplus cash balances.

Sixth Ward Fire Protection Maintenance Fund

The Sixth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the Sixth Ward.

Fire Protection District 2 Fund

The Fire Protection District 2 Fund is used to account for the operations of a volunteer fire department providing fire protection in the northwestern portion of St. Helena Parish, Louisiana. Financing is provided by ad valorem taxes, the two- percent fire insurance rebate, and interest earned on surplus cash balances.

Fire Protection District 3 Fund

The Fire Protection District 3 Fund is used to account for the operations of a volunteer fire department providing fire protection for District Number 3. Financing is provided by ad valorem taxes and interest earned on surplus cash balances.

South 2nd District #1 Fund

The Fire Protection South 2nd District #1 Fund is used to account for the operations of a volunteer fire department providing fire protection for South 2nd Ward. Financing is provided by ad valorem taxes and interest earned on surplus cash balances.

E-911 Communications Fund

The E-911 Fund is used to account for operations of an enhanced 911 emergency telephone system. Financing is provided by an emergency telephone service charge.

**St. Helena Parish Police Jury
Non Major Special Revenue Funds**

Off-Duty Law Enforcement

The Off-Duty Law Enforcement Fund is used to account for the payment of witness fees to off-duty law enforcement officers in criminal matters. Financing is provided from proceeds of criminal cases in accordance with Louisiana Revised Statute 15:255.

Revolving Loan Fund

The Revolving Loan Fund is used to account for a Farmer's Home Administration "Rural Business Enterprise Grant" of \$100,000. The grant funds will be used as a revolving loan fund to make loans to new businesses in the St. Helena area.

Office of Motor Vehicle Fund

The Office of Motor Vehicle Fund is used to account for the collection of a \$2.00 fee per service or transaction collected, which is used solely to defray local cost of operating the local field office in the parish.

Homeless Shelter Fund

The Homeless Shelter fund is used to account for a State Operating Grant used to fund a shelter for homeless people.

St. Helena Parish Police Jury
Combining Balance Sheet
Nonmajor Governmental Activities for Public Safety, Health and Welfare and Economic Development Special Revenue Funds
As of December 31, 2009

	Indus- trial Fund	Health Unit Fund	Fifth Ward Fire District Fund	Fire Protec- tion District #2 Fund	Fire Protection District #3 Fund	South Second Ward Fire Protection Fund	6th Ward Fire Fund	E-911 Fund	Home- less Shelter Fund	Off- Duty Law Enforce- ment	Revol- ving Loan Fund	Office of Motor Vehicle Fund	Total
Assets													
Cash and Equivalents	\$ 9,409	\$ 186,401	\$ 211,790	\$ 138,421	\$ 58,114	\$ 6,994	\$ 22,457	\$ 43,311	\$ 510	\$ 5,043	\$ 22,133	\$ 39,234	\$ 743,817
Investments	-	-	200,000	-	200,000	-	-	100,000	-	-	150,000	-	650,000
Receivables, Net:	-	181,060	120,432	57,692	112,947	34,978	-	10,850	-	436	4,327	778	523,500
Total Assets	<u>\$ 9,409</u>	<u>\$ 367,461</u>	<u>\$ 532,222</u>	<u>\$ 196,113</u>	<u>\$ 371,061</u>	<u>\$ 41,972</u>	<u>\$ 22,457</u>	<u>\$ 154,161</u>	<u>\$ 510</u>	<u>\$ 5,479</u>	<u>\$ 176,460</u>	<u>\$ 40,012</u>	<u>\$ 1,917,317</u>
Liabilities and Fund Balances													
Liabilities:													
Accounts Payable	\$ 32	\$ 1,505	\$ 902	\$ 925	\$ 690	\$ 1,256	48	-	-	\$ 2,243	-	-	\$ 7,601
Other Accrued Liabilities	-	6,832	4,832	2,207	3,778	1,431	-	-	-	-	-	300	19,380
Due to Other Funds	-	-	-	-	-	5,000	-	-	-	-	-	-	5,000
Total Liabilities	<u>32</u>	<u>8,337</u>	<u>5,734</u>	<u>3,132</u>	<u>4,468</u>	<u>7,687</u>	<u>48</u>	<u>-</u>	<u>-</u>	<u>2,243</u>	<u>-</u>	<u>300</u>	<u>31,981</u>
Fund Balances:													
Unreserved Fund Balances	9,377	359,124	526,488	192,981	366,593	34,285	22,409	154,161	510	3,236	176,460	39,712	1,885,336
Reserved Fund Balances for													
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	<u>9,377</u>	<u>359,124</u>	<u>526,488</u>	<u>192,981</u>	<u>366,593</u>	<u>34,285</u>	<u>22,409</u>	<u>154,161</u>	<u>510</u>	<u>3,236</u>	<u>176,460</u>	<u>39,712</u>	<u>1,885,336</u>
Total Liabilities and Fund Balances	<u>\$ 9,409</u>	<u>\$ 367,461</u>	<u>\$ 532,222</u>	<u>\$ 196,113</u>	<u>\$ 371,061</u>	<u>\$ 41,972</u>	<u>\$ 22,457</u>	<u>\$ 154,161</u>	<u>\$ 510</u>	<u>\$ 5,479</u>	<u>\$ 176,460</u>	<u>\$ 40,012</u>	<u>\$ 1,917,317</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and Changes in Fund Balances for
NonMajor Governmental Activities for Public Safety, Health and Welfare and Economic Development Special Revenue Funds
For the year ended December 31, 2009

	Industrial Fund	Health Unit Fund	Fifth Ward Fire District Fund	Fire Protection District #2 Fund	Fire Protection District #3 Fund	South Second Ward Fire Protection Fund	6th Ward Fire Fund	E-911 Fund	Home- less Shelter Fund	Off-Duty Law Enforce- ment	Revolving Loan Fund	Office of Motor Vehicle Fund	Total
Revenues													
Taxes													
Ad valorem	\$ -	\$ 196,713	\$ 140,097	\$ 58,287	\$ 112,828	\$ 41,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 549,816
Intergovernmental													
Grants - State	-	-	-	-	-	-	23,750	-	1,967	-	-	-	25,717
State Revenue Sharing	-	8,306	13,570	3,680	3,596	-	-	-	-	-	-	-	29,152
Charges for Services	-	-	-	-	-	-	-	100,235	-	-	-	9,864	110,099
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	6,699	-	-	6,699
Investment Earnings	113	4,461	6,652	2,298	4,938	322	34	2,408	173	23	4,738	432	26,592
Miscellaneous	100	-	8,684	5,361	6,122	4,838	-	-	-	-	-	-	25,105
Total Revenues	<u>213</u>	<u>209,480</u>	<u>169,003</u>	<u>69,626</u>	<u>127,484</u>	<u>47,051</u>	<u>23,784</u>	<u>102,643</u>	<u>2,140</u>	<u>6,722</u>	<u>4,738</u>	<u>10,296</u>	<u>773,180</u>
Expenditures													
General Government													
Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits and Payroll Taxes	-	6,832	4,832	2,207	3,778	1,431	-	-	-	-	-	-	19,080
Other operating	-	-	-	406	-	-	-	-	-	-	-	-	406
Total General Government	<u>-</u>	<u>6,832</u>	<u>4,832</u>	<u>2,613</u>	<u>3,778</u>	<u>1,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,486</u>
Public Safety													
Salaries	-	-	-	-	-	-	-	23,759	-	-	-	-	23,759
Benefits and Payroll Taxes	-	-	-	-	-	-	-	11,447	-	-	-	-	11,447
Insurance	-	-	11,120	10,079	11,326	11,596	-	1,800	-	-	-	545	46,466
Other operating	-	-	8,315	7,915	15,513	12,964	-	67,084	194	4,993	-	2,116	119,094
Utilities	-	-	2,785	1,269	1,781	2,016	48	-	-	-	-	2,446	10,345
Total Public Safety	<u>-</u>	<u>-</u>	<u>22,220</u>	<u>19,263</u>	<u>28,620</u>	<u>26,576</u>	<u>48</u>	<u>104,090</u>	<u>194</u>	<u>4,993</u>	<u>-</u>	<u>5,107</u>	<u>211,111</u>
Health and Welfare													
Salaries	-	113,563	-	-	-	-	-	-	-	-	-	-	113,563
Benefits	-	41,058	-	-	-	-	-	-	-	-	-	-	41,058
Other operating	-	78,250	-	-	-	-	-	-	1,919	-	-	-	80,169
Total Health and Welfare	<u>-</u>	<u>232,871</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,919</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,790</u>
Economic Development													
Insurance	4,172	-	-	-	-	-	-	-	-	-	-	-	4,172
Other operating	417	-	-	-	-	-	-	-	-	-	-	-	417
Total Economic Development	<u>4,589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,589</u>
Capital Outlays	-	-	-	-	231,730	24,387	1,327	-	-	-	-	-	257,444
Debt Service													
Principal	-	-	-	-	50,000	-	-	-	-	-	-	-	50,000
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>4,589</u>	<u>239,703</u>	<u>27,052</u>	<u>21,876</u>	<u>314,128</u>	<u>52,394</u>	<u>1,375</u>	<u>104,090</u>	<u>2,113</u>	<u>4,993</u>	<u>-</u>	<u>5,107</u>	<u>777,420</u>
Excess (Deficiency) of Revenues Over (Under)													
(Expenditures)	<u>(4,376)</u>	<u>(30,223)</u>	<u>141,951</u>	<u>47,750</u>	<u>(186,644)</u>	<u>(5,343)</u>	<u>22,409</u>	<u>(1,447)</u>	<u>27</u>	<u>1,729</u>	<u>4,738</u>	<u>5,189</u>	<u>(4,240)</u>

(Continued)

See Independent Auditor's Report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and Changes in Fund Balances for
NonMajor Governmental Activities for Public Safety, Health and Welfare and Economic Development Special Revenue Funds
For the year ended December 31, 2009

	Industrial Fund	Health Unit Fund	Fifth Ward Fire District Fund	Fire Protection District #2 Fund	Fire Protection District #3 Fund	South Second Ward Fire Protection Fund	6th Ward Fire Fund	E-911 Fund	Home- less Shelter Fund	Off-Duty Law Enforce- ment	Revolving Loan Fund	Office of Motor Vehicle Fund	Total
Other Financing Sources (Uses)													
Operating Transfers In	-	-	-	-	15,070	2,760	-	-	-	-	-	-	17,830
Operating Transfers (Out)	(8)	(7,675)	(52,995)	(48,237)	(4,496)	(1,773)	-	(3,191)	-	-	(15)	-	(118,390)
Sale of Capital Assets	-	-	-	-	-	-	-	800	-	-	-	-	800
Other	-	-	-	-	230,270	-	-	-	-	-	-	-	230,270
Total Other Financing Sources (Uses)	(8)	(7,675)	(52,995)	(48,237)	240,844	987	-	(2,391)	-	-	(15)	-	130,510
Net Change in Fund Balances	(4,384)	(37,898)	88,956	(487)	54,200	(4,356)	22,409	(3,838)	27	1,729	4,723	5,189	126,270
Fund Balances, Beginning	13,761	397,022	437,532	193,468	312,393	38,641	-	157,999	483	1,507	171,737	34,523	1,759,066
Fund Balances, Ending	\$ 9,377	\$ 359,124	\$ 526,488	\$ 192,981	\$ 366,593	\$ 34,285	\$ 22,409	\$ 154,161	\$ 510	\$ 3,236	\$ 176,460	\$ 39,712	\$ 1,885,336

(Concluded)

See Independent Auditor's Report.

St. Helena Parish Police Jury
Combining Balance Sheet
Nonmajor Governmental Activities for Road Maintenance Special Revenue Funds
As of December 31, 2009

	Road District Maintenance #1 Fund	Sub Road 1 of Road District #2 Fund	Sub Road 2 of Road District #2 Fund	Road District Maintenance #3 Fund	Road District Maintenance #4 Fund	Road District Maintenance #5 Fund	Road District Maintenance #6 Fund	Total Non Major Special Revenue Funds - Road Maintenance
Assets								
Cash and Equivalents	\$ 128,267	\$ 27,479	\$ 29,440	\$ 20,250	\$ 40,524	\$ 46,890	\$ 81,009	\$ 373,859
Receivables, Net:	169,428	25,150	68,608	88,777	126,574	60,973	22,888	562,398
Due From Other Funds	2,000	2,000	7,000	-	89	-	-	11,089
Total Assets	\$ 299,695	\$ 54,629	\$ 105,048	\$ 109,027	\$ 167,187	\$ 107,863	\$ 103,897	\$ 947,346
Liabilities and Fund Balances								
Liabilities:								
Accounts Payable	\$ -	\$ -	\$ 28	\$ -	\$ 21,322	\$ 5,128	\$ 350	\$ 26,828
Other Accrued Liabilities	5,735	891	2,513	3,284	4,793	2,319	1,055	20,590
Due to Other Funds	1,957	2,000	-	4,000	30,448	-	2,000	40,405
Total Liabilities	7,692	2,891	2,541	7,284	56,563	7,447	3,405	87,823
Fund Balances:								
Unreserved Fund Balances	292,003	51,738	102,507	101,743	110,624	100,416	100,492	859,523
Reserved Fund Balances for								
Capital Projects	-	-	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-	-	-
Total Fund Balances	292,003	51,738	102,507	101,743	110,624	100,416	100,492	859,523
Total Liabilities and Fund Balances	\$ 299,695	\$ 54,629	\$ 105,048	\$ 109,027	\$ 167,187	\$ 107,863	\$ 103,897	\$ 947,346

See independent auditor's report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances for NonMajor Governmental Activities for Road Maintenance Special Revenue Funds
For the year ended December 31, 2009

	Road District Maintenance #1	Sub Road 1 of Road District #2 Fund	Sub Road 2 of Road District #2 Fund	Road District Maintenance #3 Fund	Road District Maintenance #4 Fund	Road District Maintenance #5 Fund	Road District Maintenance #6 Fund	Total Nonmajor Special Revenue Funds - Road Maintenance
Revenues								
Taxes								
Ad valorem	\$ 172,447	\$ 26,085	\$ 73,051	\$ 97,115	\$ 130,233	\$ 67,710	\$ 29,966	\$ 596,607
Intergovernmental								
State Revenue Sharing	3,194	2,746	4,313	5,939	8,161	6,512	4,825	35,690
Charges for Services	-	-	-	-	-	-	-	-
Investment Earnings	2,377	240	623	428	1,007	874	1,175	6,724
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	<u>178,018</u>	<u>29,071</u>	<u>77,987</u>	<u>103,482</u>	<u>139,401</u>	<u>75,096</u>	<u>35,966</u>	<u>639,021</u>
Expenditures								
General Government								
Benefits and Payroll Taxes	5,735	891	2,513	3,284	4,793	2,319	1,055	20,590
Other operating	-	-	-	-	8,462	-	-	8,462
Total General Government	<u>5,735</u>	<u>891</u>	<u>2,513</u>	<u>3,284</u>	<u>13,255</u>	<u>2,319</u>	<u>1,055</u>	<u>29,052</u>
Public Works								
Salaries	27,378	-	22,214	20,787	32,230	23,859	24,216	150,684
Benefits and Payroll Taxes	7,685	(308)	4,725	3,226	12,523	9,846	8,278	45,975
Other operating	407	(1)	375	5,515	782	275	201	7,554
Road Materials	80	-	3,998	-	2,843	3,787	2,101	12,809
Vehicle Expenses	8,430	(3)	8,788	10,043	10,465	11,502	11,017	60,242
Total Public Works	<u>43,980</u>	<u>(312)</u>	<u>40,100</u>	<u>39,571</u>	<u>58,843</u>	<u>49,269</u>	<u>45,813</u>	<u>277,264</u>
Capital Outlays	-	-	6,538	-	100,231	14,800	8,000	129,569
Debt Service								
Principal	-	-	-	-	9,336	9,597	-	18,933
Interest	-	-	-	12,362	1,731	1,561	-	15,654
Total Expenditures	<u>49,715</u>	<u>579</u>	<u>49,151</u>	<u>55,217</u>	<u>183,396</u>	<u>77,546</u>	<u>54,868</u>	<u>470,472</u>
Excess (Deficiency) of Revenues Over (Under) (Expenditures)	<u>128,303</u>	<u>28,492</u>	<u>28,836</u>	<u>48,265</u>	<u>(43,995)</u>	<u>(2,450)</u>	<u>(18,902)</u>	<u>168,549</u>
Other Financing Sources (Uses)								
Operating Transfers In	10,000	10,000	20,000	95,000	20,000	20,000	43,611	218,611
Operating Transfers (Out)	(103,839)	(15,670)	(51,466)	(54,701)	(58,364)	(47,263)	-	(331,303)
Sale of Capital Assets	934	434	628	-	9,020	5,965	9,847	26,828
Proceeds from Debt	-	-	-	-	50,208	-	-	50,208
Total Other Financing Sources (Uses)	<u>(92,905)</u>	<u>(5,236)</u>	<u>(30,838)</u>	<u>40,299</u>	<u>20,864</u>	<u>(21,298)</u>	<u>53,458</u>	<u>(35,656)</u>
Net Change in Fund Balances	<u>35,398</u>	<u>23,256</u>	<u>(2,002)</u>	<u>88,564</u>	<u>(23,131)</u>	<u>(23,748)</u>	<u>34,556</u>	<u>132,893</u>
Fund Balances, Beginning	<u>256,605</u>	<u>28,482</u>	<u>104,509</u>	<u>13,179</u>	<u>133,755</u>	<u>124,164</u>	<u>65,936</u>	<u>726,630</u>
Fund Balances, Ending	<u>\$ 292,003</u>	<u>\$ 51,738</u>	<u>\$ 102,507</u>	<u>\$ 101,743</u>	<u>\$ 110,624</u>	<u>\$ 100,416</u>	<u>\$ 100,492</u>	<u>\$ 859,523</u>

See independent auditor's report.

**St. Helena Parish Police Jury
Non Major Capital Project Funds**

South 2nd Ward Fire Grant Fund

A Louisiana rural development grant in the amount of \$120,000 and a federal grant from the U. S. Department of Agriculture in the amount of \$120,000 for a total of \$240,000 was awarded to the Police Jury for the purpose of constructing a fire station and purchasing fire trucks for the south portion of Ward 2.

Economic Development Award Program (EDAP) Fund

This fund is used to account for a state grant for the construction of a road to Southland Steel, Inc. and a parking lot.

Lloyd Collins Bridge Project Fund

This fund is used to account for a federal grant for repairs to the Lloyd Collins Road Bridge.

Wastewater Treatment Fund

In prior periods Federal grants totaling the amount of \$355,949 were awarded to the Police Jury under an EPA Cooperative agreement by the U. S. Environmental Protection Agency (EPA) and the University of New Orleans Research and Technology Foundation for the purpose of a study assessing the feasibility of expanding the existing sewer system and identifying target areas that could reasonably be serviced by sewers.

RDG 5th Ward Fire Project Fund

This fund accounts for a federal grant received in a prior period in the amount of \$250,000, and a Certificate of Indebtedness in the amount of \$350,000, which was issued for the purpose of acquiring three pumper trucks and one tanker truck as well as the construction of a four bay fire station.

Capital Outlay Road Project Fund

This fund is used to account for the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in several districts.

Fire Protection District #3 Fund

A Certificate of Indebtedness in the amount of \$250,000 was issued for the purpose of constructing a fire station.

South 2nd Ward Equipment Grant Fund

A federal grant in the amount of \$116,748 was awarded in a prior period to the Police Jury for the purpose of purchasing fire equipment for South 2nd Ward Fire District.

Courthouse Project Fund

This fund is used to account for renovations to the parish court house.

Community Center Fund

This fund accounts for a state grant in the amount of \$15,000 received in a prior period for the purpose of purchasing property for a new community center.

School Driveway Project

A state grant in the amount of \$67,800 received in a prior period for the purpose of paving driveways and parking lots at St. Helena Central elementary, Middle, and High schools.

LGAP Grant

A state grant in the amount of \$92,800 received in a prior period for the purpose of making improvements to the parish park and overlaying roads in the 2nd and 5th road districts

Disaster Project Fund

The fund is used to account for various federal grants from FEMA that are used to pay the costs of building, resurfacing, and repairing various roads in the parish.

St. Helena Parish Police Jury
Combining Balance Sheet
Nonmajor Governmental Capital Project Funds Group 1
As of December 31, 2009

	South Second Ward Fire Grant Fund	Economic Development Assistance Program Fund	Lloyd Collins Bridge Project Fund	Waste- water Fund	RDG 5th Ward Fire Fund	Capital Outlay Road Project Fund	Total Nonmajor Capital Project Funds Group 1
Assets							
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, Net:	-	-	-	-	-	-	-
Receivables, restricted	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	199	-	-	199
Restricted Cash	8	115	-	94	1,978	32,583	34,778
Total Assets	<u>\$ 8</u>	<u>\$ 115</u>	<u>\$ -</u>	<u>\$ 293</u>	<u>\$ 1,978</u>	<u>\$ 32,583</u>	<u>\$ 34,977</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:							
Unreserved Fund Balances	-	-	-	-	-	-	-
Reserved Fund Balances for							
Capital Projects	8	115	-	293	1,978	32,583	34,977
Debt Services	-	-	-	-	-	-	-
Total Fund Balances	<u>8</u>	<u>115</u>	<u>-</u>	<u>293</u>	<u>1,978</u>	<u>32,583</u>	<u>34,977</u>
Total Liabilities and Fund Balances	<u>\$ 8</u>	<u>\$ 115</u>	<u>\$ -</u>	<u>\$ 293</u>	<u>\$ 1,978</u>	<u>\$ 32,583</u>	<u>\$ 34,977</u>

See independent auditor's report.

St. Helena Parish Police Jury
Combining Balance Sheet
Nonmajor Governmental Capital Project Funds Group 2
As of December 31, 2009

	Fire Protection #3 Project Fund	South Second Ward Equip- ment Grant Fund	Court- house Project Fund	Com- munity Center Fund	School Driveway Fund	LGAP Grant Fund	Disaster Project Fund	Total Nonmajor Capital Project Funds Group 2
Assets								
Receivables, Net:								-
Receivables, restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due From Other Funds	-	-	-	-	-	-	438,538	438,538
Restricted Cash	4,037	7,512	37,922	15,338	592	587	133,024	199,012
Total Assets	\$ 4,037	\$ 7,512	\$ 37,922	\$ 15,338	\$ 592	\$ 587	\$ 571,562	\$ 637,550
Liabilities and Fund Balances								
Liabilities:								
Accounts Payable	\$ 17,208	\$ -	\$ 30,800	\$ -	\$ -	\$ 4,230	\$ 831	\$ 53,069
Due to Other Funds	-	-	35,798	-	10,106	64,948	-	110,852
Total Liabilities	17,208	-	66,598	-	10,106	69,178	831	163,921
Fund Balances:								
Unreserved Fund Balances	-	-	-	-	-	-	-	-
Reserved Fund Balances for								
Capital Projects	(13,171)	7,512	(28,676)	15,338	(9,514)	(68,591)	570,731	473,629
Debt Services	-	-	-	-	-	-	-	-
Total Fund Balances	(13,171)	7,512	(28,676)	15,338	(9,514)	(68,591)	570,731	473,629
Total Liabilities and Fund Balances	\$ 4,037	\$ 7,512	\$ 37,922	\$ 15,338	\$ 592	\$ 587	\$ 571,562	\$ 637,550

See independent auditor's report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances for NonMajor Governmental Capital Project Funds Group 1
For the year ended December 31, 2009

	<u>South Second Ward Fire Grant Fund</u>	<u>Economic Development Assistance Program Fund</u>	<u>Lloyd Collins Bridge Project Fund</u>	<u>Waste- water Fund</u>	<u>RDG 5th Ward Fire Fund</u>	<u>Capital Outlay Road Project Fund</u>	<u>Total Nonmajor Capital Projects Funds Group 1</u>
Revenues							
Intergovernmental							
Grants - Federal	\$ -	-	-	\$ -	\$ -	\$ -	\$ -
Grants - State	-	40,353	-	-	-	-	40,353
Investment Earnings	21	47	709	1	16	503	1,297
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	<u>21</u>	<u>40,400</u>	<u>709</u>	<u>1</u>	<u>16</u>	<u>503</u>	<u>41,650</u>
Expenditures							
General Government							
Other operating	-	-	-	-	-	-	-
Total General Government	-	-	-	-	-	-	-
Capital Outlays	-	40,353	-	-	-	-	40,353
Total Expenditures	<u>-</u>	<u>40,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,353</u>
Excess (Deficiency) of Revenues Over (Under) (Expenditures)	<u>21</u>	<u>47</u>	<u>709</u>	<u>1</u>	<u>16</u>	<u>503</u>	<u>1,297</u>
Other Financing Sources (Uses)							
Operating Transfers In	-	-	40,512	-	-	-	40,512
Operating Transfers (Out)	(2,760)	-	-	-	-	-	(2,760)
Proceeds from Debt	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(2,760)</u>	<u>-</u>	<u>40,512</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,752</u>
Net Change in Fund Balances	<u>(2,739)</u>	<u>47</u>	<u>41,221</u>	<u>1</u>	<u>16</u>	<u>503</u>	<u>39,049</u>
Fund Balances, Beginning	2,747	68	13,626	292	1,962	32,080	50,775
Prior Period Adjustment (Note 27)	-	-	(54,847)	-	-	-	(54,847)
Fund Balances, Beginning Adjusted	<u>2,747</u>	<u>68</u>	<u>(41,221)</u>	<u>292</u>	<u>1,962</u>	<u>32,080</u>	<u>(4,072)</u>
Fund Balances, Ending	<u>\$ 8</u>	<u>115</u>	<u>\$ -</u>	<u>\$ 293</u>	<u>\$ 1,978</u>	<u>\$ 32,583</u>	<u>\$ 34,977</u>

See independent auditor's report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances for NonMajor Governmental Capital Project Funds Group 2
For the year ended December 31, 2009

	Fire Protection #3 Project Fund	South Second Ward Equip- ment Grant Fund	Court- house Project Fund	Com- munity Center Fund	School Driveway Fund	LGAP Grant Fund	Disaster Project Fund	Total Nonmajor Capital Projects Funds Group 2
Revenues								
Intergovernmental								-
Grants - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,849	\$ 7,849
Grants - State	-	-	37,915	-	-	47,000	220,000	304,915
Investment Earnings	213	53	7	159	87	357	8,271	9,147
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	<u>213</u>	<u>53</u>	<u>37,922</u>	<u>159</u>	<u>87</u>	<u>47,357</u>	<u>236,120</u>	<u>321,911</u>
Expenditures								
General Government								
Other operating	-	-	-	-	-	-	-	-
Total General Government	-	-	-	-	-	-	-	-
Capital Outlays	18,660	-	86,598	-	-	50,722	2,900	158,880
Total Expenditures	<u>18,660</u>	<u>-</u>	<u>86,598</u>	<u>-</u>	<u>-</u>	<u>50,722</u>	<u>2,900</u>	<u>158,880</u>
Excess (Deficiency) of Revenues Over (Under) (Expenditures)	<u>(18,447)</u>	<u>53</u>	<u>(48,676)</u>	<u>159</u>	<u>87</u>	<u>(3,365)</u>	<u>233,220</u>	<u>163,031</u>
Other Financing Sources (Uses)								
Operating Transfers In	-	-	20,000	-	-	-	-	20,000
Operating Transfers (Out)	(15,072)	-	-	-	-	(34,061)	-	(49,133)
Payments to Other Governments	-	-	-	-	-	-	(220,000)	(220,000)
Proceeds from Debt	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(15,072)</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>(34,061)</u>	<u>(220,000)</u>	<u>(249,133)</u>
Net Change in Fund Balances	<u>(33,519)</u>	<u>53</u>	<u>(28,676)</u>	<u>159</u>	<u>87</u>	<u>(37,426)</u>	<u>13,220</u>	<u>(86,102)</u>
Fund Balances, Beginning	20,348	7,459	-	15,179	(9,601)	(31,165)	582,478	584,698
Prior Period Adjustment (Note 27)	-	-	-	-	-	-	(24,967)	(24,967)
Fund Balances, Beginning Adjusted	<u>20,348</u>	<u>7,459</u>	<u>-</u>	<u>15,179</u>	<u>(9,601)</u>	<u>(31,165)</u>	<u>557,511</u>	<u>559,731</u>
Fund Balances, Ending	<u>\$ (13,171)</u>	<u>\$ 7,512</u>	<u>\$ (28,676)</u>	<u>\$ 15,338</u>	<u>\$ (9,514)</u>	<u>\$ (68,591)</u>	<u>\$ 570,731</u>	<u>\$ 473,629</u>

See independent auditor's report.

**St. Helena Parish Police Jury
Non Major Debt Service Funds**

Revenue Bonds 2001 Sinking

The Revenue Bond 2001 Sinking Fund is used to accumulate funds for the annual installment due on the Revenue Bonds. The revenue bond was issued for the purpose of constructing a facility to house the police jury office and the county parish agent. Transfers will be made from the General Fund for this purpose and accumulated in this account.

Road District #1 Sinking

The Road District #1 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the District. Transfers will be made from the Road District #1 Fund for this purpose and accumulated in this account.

Sub Road #1 of Road District #2 Sinking

The Sub Road #1 of Road District #2 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the District. Transfers will be made from the Sub Road 1 of Road District #2 Fund for this purpose and accumulated in this account.

Sub Road 2 of Road District #2 Sinking

The Sub Road 2 of Road District #2 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the District. Transfers will be made from the Sub Road 2 of Road District #2 Fund for this purpose and accumulated in this account.

Fire Protection District #2 Sinking

The Fire Protection District #2 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the purchase of a fire truck for District #2. Transfers will be made from the Fire Protection District #2 Fund for this purpose and accumulated in this account.

**St. Helena Parish Police Jury
Non Major Debt Service Funds**

Road District #3 Sinking

The Road District #3 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the District. Transfers will be made from the Road District #3 Fund for this purpose and accumulated in this account.

Road District #4 Sinking

The Road District #4 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the District. Transfers will be made from the Road District #4 Fund for this purpose and accumulated in this account.

Road District #5 Sinking

The Road District #5 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the District. Transfers will be made from the Road District #5 Fund for this purpose and accumulated in this account.

5th Ward Fire Protection Sinking

The 5th Ward Fire Protection Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the purchase of three pumper trucks, one tanker truck, and the construction of a four bay fire station for the fire district. Transfers will be made from the 5th Ward Fire Protection Fund for this purpose and accumulated in this account.

St. Helena Parish Police Jury
Combining Balance Sheet
Nonmajor Governmental Debt Service Funds
As of December 31, 2009

	Revenue Bond Sinking Fund	Road District #1 Sinking Fund	Sub Road 1 of Road District 2 Sinking Fund	Sub Road 2 of 2 Sinking Fund	Fire Protection District #2 Sinking Fund	Road District #3 Sinking Fund	Road District #4 Sinking Fund	Road District #5 Sinking Fund	Fifth Ward Fire Protection District Sinking Fund	Total Nonmajor Debt Service Funds
Assets										
Restricted Cash	\$ 3,256	\$ 787	\$ 53	\$ 239	\$ 2,036	\$ 142	\$ 490	\$ 93	\$ 32,811	\$ 39,907
Total Assets	<u>\$ 3,256</u>	<u>\$ 787</u>	<u>\$ 53</u>	<u>\$ 239</u>	<u>\$ 2,036</u>	<u>\$ 142</u>	<u>\$ 490</u>	<u>\$ 93</u>	<u>\$ 32,811</u>	<u>\$ 39,907</u>
Liabilities and Fund Balances										
Liabilities:										
Other Accrued Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:										
Unreserved Fund Balances	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balances for										
Capital Projects	-	-	-	-	-	-	-	-	-	-
Debt Services	3,256	787	53	239	2,036	142	490	93	32,811	39,907
Total Fund Balances	<u>3,256</u>	<u>787</u>	<u>53</u>	<u>239</u>	<u>2,036</u>	<u>142</u>	<u>490</u>	<u>93</u>	<u>32,811</u>	<u>39,907</u>
Total Liabilities and Fund Balances	<u>\$ 3,256</u>	<u>\$ 787</u>	<u>\$ 53</u>	<u>\$ 239</u>	<u>\$ 2,036</u>	<u>\$ 142</u>	<u>\$ 490</u>	<u>\$ 93</u>	<u>\$ 32,811</u>	<u>\$ 39,907</u>
See independent auditor's report.										

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances for NonMajor Debt Service Funds
For the year ended December 31, 2009

	Revenue Bond Sinking Fund	Road District #1 Sinking Fund	Sub Road 1 of Road District 2 Sinking Fund	Sub Road 2 of 2 Sinking Fund	Fire Protection District #2 Sinking Fund	Road District #3 Sinking Fund	Road District #4 Sinking Fund	Road District #5 Sinking Fund	Fifth Ward Fire Protection District Sinking Fund	Total Nonmajor Debt Service Funds
Revenues										
Investment Earnings	\$ 116	\$ 250	\$ 14	\$ 50	\$ 42	\$ 90	\$ 117	\$ 40	\$ 331	\$ 1,050
Total Revenues	<u>116</u>	<u>250</u>	<u>14</u>	<u>50</u>	<u>42</u>	<u>90</u>	<u>117</u>	<u>40</u>	<u>331</u>	<u>1,050</u>
Expenditures										
Public Safety										
Other operating	-	-	-	-	-	-	-	-	-	-
Total Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlays	-	-	-	-	-	-	-	-	-	-
Debt Service										
Principal	8,000	76,000	12,000	40,000	43,000	48,000	44,000	18,000	36,356	325,356
Interest	19,415	27,839	3,670	11,468	966	6,701	14,363	5,652	10,989	101,063
Total Expenditures	<u>27,415</u>	<u>103,839</u>	<u>15,670</u>	<u>51,468</u>	<u>43,966</u>	<u>54,701</u>	<u>58,363</u>	<u>23,652</u>	<u>47,345</u>	<u>426,419</u>
Excess (Deficiency) of Revenues Over (Under) (Expenditures)	<u>(27,299)</u>	<u>(103,589)</u>	<u>(15,656)</u>	<u>(51,418)</u>	<u>(43,924)</u>	<u>(54,611)</u>	<u>(58,246)</u>	<u>(23,612)</u>	<u>(47,014)</u>	<u>(425,369)</u>
Other Financing Sources (Uses)										
Operating Transfers In	27,378	103,839	15,670	51,468	45,393	54,701	58,364	23,652	47,345	427,810
Operating Transfers (Out)	-	-	-	-	-	-	-	-	-	-
Proceeds from Debt	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>27,378</u>	<u>103,839</u>	<u>15,670</u>	<u>51,468</u>	<u>45,393</u>	<u>54,701</u>	<u>58,364</u>	<u>23,652</u>	<u>47,345</u>	<u>427,810</u>
Net Change in Fund Balances	<u>79</u>	<u>250</u>	<u>14</u>	<u>50</u>	<u>1,469</u>	<u>90</u>	<u>118</u>	<u>40</u>	<u>331</u>	<u>2,441</u>
Fund Balances, Beginning	<u>3,177</u>	<u>537</u>	<u>39</u>	<u>189</u>	<u>567</u>	<u>52</u>	<u>372</u>	<u>53</u>	<u>32,480</u>	<u>37,466</u>
Fund Balances, Ending	<u>\$ 3,256</u>	<u>\$ 787</u>	<u>\$ 53</u>	<u>\$ 239</u>	<u>\$ 2,036</u>	<u>\$ 142</u>	<u>\$ 490</u>	<u>\$ 93</u>	<u>\$ 32,811</u>	<u>\$ 39,907</u>

See independent auditor's report.

Schedule 14

**St. Helena Parish Police Jury
Schedule of Compensation Paid to Board Members
For the year ended December 31, 2009**

<u>Name and Title</u>	<u>Address</u>	<u>Term</u>	<u>Salary</u>	<u>Travel</u>	<u>Compensation Received</u>
Major Coleman, President	1094 McDaniel Road Amite, LA 70422	Jan 2008 to 2012	\$ 21,600	\$ 9,558	\$ 31,158
Frank Johnson	1537 Highway 63 Pine Grove, LA 70453	Jan 2008 to 2012	-	9,032	9,032
Theodore McCray, Jr.	8915 Highway 43 Amite, LA 70422	Jan 2008 to 2012	19,200	2,418	21,618
Jule Wascom	145 Alton & Lucille Lane Greensburg, LA 70441	Jan 2008 to 2012	19,200	217	19,417
Doug Watson	17571 Highway 441 Kentwood, LA 70444	Jan 2008 to 2012	19,200	4,866	24,066
Thomas Wicker	578 Wicker Lane Greensburg, LA 70441	Jan 2008 to 2012	19,200	3,709	22,909
			\$ <u>98,400</u>	\$ <u>29,800</u>	\$ <u>128,200</u>

This schedule is presented in compliance with House Resolution #54 of the 1979 Session of Louisiana Legislature.

See independent auditor's report.

**St. Helena Parish Police Jury
Schedule of Expenditures of Federal Awards
And Audit Findings Resolution**

In accordance with Office of Management and Budget Circular A-133, schedules of expenditures of federal awards, follow-up and corrective action taken on prior year audit findings, and corrective action plan for current year audit findings are presented.

Schedule 15

St. Helena Parish Police Jury
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2009

Federal Grantor, Pass-Through Grantor, Title	Program	Federal CFDA Number	Federal Expenditures
United States Department of Homeland Security			
Homeland Security Grant Program (SHSP) 2006-GE-T6-0069		97.067	\$ 82,101
Total United States Department of Homeland Security			<u>82,101</u>
United States Federal Emergency Management Agency			
Pass-thru from the Louisiana Governor's Office of Homeland Security and Emergency Preparedness Disaster Grants - Public Assistance - FEMA-1786-DR-LA (PWs 367, 370,3585)		97.036	219,736
Total United States Environmental Protection Agency			<u>219,736</u>
United States Department of Homeland Security			
Passed through the Louisiana Office of Homeland Security and Emergency Preparedness Agency, Hazard Mitigation Program (HMPG) Pass Through to St. Helena Hospital (Hardening of Critical Care Facilities - FEMA 1603-DR-LA, Project 008, 1603-091-001) Hazard Mitigation Planning Grant - HMPG # 1603n-091-004		97.039	886,699 5,000
Total United States Federal Emergency Management Agency			<u>891,699</u>
Total Expenditures of Federal Awards			<u>\$ 1,193,536</u>

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal loan and grant activity of the St. Helena Parish Police Jury and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with requirements of OMB Circular A-133, "Audits of State, Local Governments, and Non-Profit Organizations."

See independent auditor's report.

Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009

Compliance Findings (Reported in Accordance with Government Auditing Standards)

Reference Number: 2008-C3 (Local Government Budget Act)

Year Initial Finding Occurred: Fiscal Year Ending December 31, 2008

Since there were budget findings for the fiscal year ending December 31, 2009, this finding is continued within the Corrective Action Plan for Current Year Audit Findings as Finding Number 2009-C1.

Internal Control Findings (Reported in Accordance with Government Auditing Standards)

Reference Number: 2004-C3 Fixed Asset Records Inadequate

Year Initial Finding Occurred: Fiscal Year Ending December 31, 2004

Type Finding: Significant deficiency

Criteria:

This finding, continuing since 2004 noted statutory requirements for the maintenance of a capital asset listing and for conducting an annual inventory of capital assets.

Condition:

Prior year findings noted that a capital asset listing is maintained by an outside CPA, and annual inventories are conducted to update the asset listing. However, review of the annual inventory noted that in many cases the assets were not properly tagged and the supporting documentation for asset transfers and dispositions was unclear, and that tag numbers were not consistently included on all capital assets. As relates to the annual inventory for the fiscal year ending December 31, 2009, of the 60 items tested, two items had not been tagged, a copier had been traded in and a computer disposed of and were still on the listing, three items had been transferred to separate locations, but the change was not reflected on the asset listing, and the description was incorrect for one equipment item.

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

Effect:

The capital asset listing is periodically updated by an outside CPA, but the findings will continue until internal controls are implemented to update and monitor the status of the capital asset listing as changes occur.

Cause:

The primary reason for this finding is that controls must be established to record and report capital assets equipment additions during the fiscal year, source records for capital asset purchases and dispositions must be organized on a monthly basis, and assets must be properly tagged and located as required to properly reflect the value of capital assets owned by the Police Jury.

Recommendations:

Recommendations to improve controls over capital assets of the Police Jury are as follows:

- 1) The capital asset manager for the Police Jury should maintain duplicate records for all capital asset equipment purchases, and prepare a copy of these documents monthly for the CPA charged with maintaining the capital asset listing. These documents should be submitted first on a monthly basis to the Secretary-Treasurer for review and approval.
- 2) The capital asset manager should request from the CPA a written report on a monthly basis of additions and dispositions of capital equipment, and tag assets as required. A report of all assets tagged should be submitted to the Secretary-Treasurer on a monthly basis.

Response by Management:

We will implement the recommendations above. Written reports of additions and disposition of capital assets will be obtained from the CPA on a monthly basis. In addition, we will notify all departmental supervisors that any transfer of capital assets between departments must be reported in writing to the asset manager. We will continue to work diligently on improving our fixed asset management system and will tag new fixed asset items on a monthly basis. We anticipate fully implementing the above recommendations by November 30, 2010.

Description of Action Taken: Partial

Description of Corrective Action Taken:

The finding remains as "partial" pending implementation of recommended controls.

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

Reference Number: 2004-C8 Parish Road Priorities. (Previously listed as finding 04-08)
Year Initial Finding Occurred: Fiscal Year Ending December 31, 2003

Type Finding: Significant deficiency constituting a material weakness
(Because of the scope of this finding, there are compliance and internal findings),

Criteria:

Audit findings have continued since fiscal year 2003 and were the focus of a Compliance Audit, Issued October 1, 2008, by the Louisiana Legislative Auditor. The St. Helena Parish Police Jury must comply to provisions of the Parish Transportation Act (PTA) as specified in Louisiana Revised Statutes 48:751-762, to the Master Plan of Operations (MPO) adopted by the Police Jury on November 23, 1982, and to minimum standards for road acceptance and development in accordance with applicable State law. Response to findings is also affected by Attorney General Opinion 08-0307 dated March 4, 2009, which was issued in response to legal questions related to parish/public roads, and to Attorney General Opinion 08-0236 dated January 22, 2010 which include the Attorney General's opinion on the applicability the Parish Transportation Act rules to other sources of funding for road development.

Condition:

Findings for prior fiscal years cited violations of the above referenced PTA and MPO, in addition to applicable laws and Attorney General Opinions covering road administration. The format below lists first the findings from the prior year which includes a restatement of findings from the Legislative Auditor Compliance Audit dated October 1, 2008, and findings related to the December 31, 2008 financial audit that vary with and add to the Legislative Auditor findings. This is followed by audit findings and conditions for the fiscal year ending December 31, 2009.

Findings for the Fiscal Year Ending December 31, 2008:

1. The St. Helena Police Jury failed to comply to requirements of Louisiana Revised Statutes (R.S.) 48:751-762, the Parish Transportation Act (PTA), including failure to adopt a selective maintenance program that is administered by the parish road manager, to develop a three-year capital improvement program for the construction, replacement and maintenance of roads, to only construct roads based on engineering plans and inspections, and to adopt a system of administration for all road projects. Review also indicated that the required weekly work schedule, summarizing work to be completed by category, was not being completed.
2. The St. Helena Parish Police Jury failed to comply to provisions of the "Master Plan of Operations" (MPO), adopted by the Police Jury on November 23, 1982, that requires the Police Jury to administer the parish's road maintenance and capital improvement program

**St. Helena Parish Police Jury
Greensburg, Louisiana**

Schedule 16(Continued)

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

based on the greatest needs of the parish as a whole, and to revise the plan of road administration on an annual basis.

3. The St. Helena Parish Police Jury operated, in violation of the Parish Transportation Act, a ward system for road improvements or maintenance, by which individual jurors directed road work in their own private districts.
4. The St. Helena Parish Police Jury failed to maintain a priority ranking of roads in the administration of capital improvements violating provisions of the PTA and MPO, often approving motions for paving of roads without consideration of whether paving a particular road will benefit the entire parish. In addition, the Police Jury did not comply with requirements of the MPO that a road committee (comprised of jury members) and the road superintendent determine which roads are placed on the priority list for approval by the Police Jury.
5. The St. Helena Parish Police Jury violated provisions of the MPO that establish minimum standards for acceptance and/or construction of public roads into the parish road system. The Legislative Auditor finding noted that of the 66 roads inspected, 46 roads had no documentation supporting acceptance of the roads by the Police Jury, all roads had no record of the required 60 foot right-of-ways, 46 of the roads terminate at permanent dead-ends, and 46 could be considered drive-ways that do not serve the general public. For the 159 roads inspected, only one written right-of-way was obtained. The finding also noted that LA R.S. 48:495 requires 24 feet wide roads, which supersedes the MPO standard of 18 feet wide roads.
6. A system of administration had not been adopted that accumulates costs per road and projects. Cost for road development, including the costs for state and federal grants are accumulated in numerous files and not centralized.

Finding 2004-C8 noted that subsequent to fiscal year end, the Police Jury was implementing hardware and software improvements to standardize the recording and reporting of transactions related to road development and maintenance and to allow a format for development of road listings that comply to provisions of the PTA and MPO.

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

Findings and Conditions for the Fiscal Year Ending December 31, 2009:

Findings and conditions noted are correlated to the findings enumerated above for the fiscal year ending December 31, 2008.

1. The components of Finding # 1 are restated below followed by the current status of the finding:
 - a. Failure to adopt a selective maintenance program that is administered by the parish road manager and to develop weekly work schedules.

Road management software has been implemented that has the capability of tracking work orders by road, road district, and based on revisions subsequent to fiscal year end, by sub-road districts. At the current level of development, reports are provided at each bi-monthly Police Jury meeting that show the work completed since the prior Police Jury meeting. The work orders are based on immediate needs for road repair and are input as completed, with the weekly reports of completed work obtained from road supervisors and the road superintendent. Current input is for completed work orders only and does not include work order requests as the request is made by the road superintendent or a call-in by a citizen, although the software has the capability of reporting work orders for which work has not yet begun. In addition, work orders are currently used for road maintenance work only, including funds expended from Parish Transportation funds and from road maintenance funds. During the fiscal year ending December 31, 2009, funds were not available for major road improvements, and were limited primarily to bridge repair projects funded for specific purposes. Per interview with Police Jury personnel, the road management software will also be used to track work completed by road project.

- b. Failure to develop a three-year capital improvement program for the construction, replacement, and maintenance of roads, to only construct roads based on engineering plans and inspections, and to adopt a system of road administration for all road projects.

Per interview with Police Jury personnel, each individual juror must now bring his road request to the convened Police Jury for a decision on work to be completed. It was noted that road development will only be based on engineering plans and specifications, and that plans were underway, as noted in Finding # 2 below, to update the Parish Master Plan of Operations (MPO). At the audit report date, the MPO had been made available to all jurors and road personnel, but work on updating the MPO had not begun.

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

2. Finding # 2 above is restated below followed by the current status of the finding:

The St. Helena Parish Police Jury failed to comply to provisions of the "Master Plan of Operations" (MPO), adopted by the Police Jury on November 23, 1982, that requires the Police Jury to administer the parish's road maintenance and capital improvement program based on the greatest needs of the parish as a whole, and to revise the plan of road administration on an annual basis.

As noted above, the Master Plan of Operations has not been updated. On November 24, 2009, the Police Jury authorized review of the MPO by an engineering firm and noted that the Police Jurors are to set a date to discuss the priority ranking system for roads and for updating the MPO.

3. Finding # 3 above is restated below followed by the current status of the finding:

The St. Helena Parish Police Jury operated, in violation of the Parish Transportation Act, a ward system for road improvements or maintenance, by which individual jurors directed road work in their own private districts.

Repairs and maintenance work is under the direction of the road superintendent with a report of road work completed presented at each Police Jury meeting. Individual jurors must coordinate any proposed road work through the road superintendent.

4. Finding # 4 above is restated below followed by the current status of the finding:

The St. Helena Parish Police Jury failed to maintain a priority ranking of roads in the administration of capital improvements violating provisions of the PTA and MPO, and a road committee was not created to determine which roads are placed on the priority list for approval by the Police Jury.

Per Attorney General Opinions 08-0307 and 08-0236, indicating that provisions of the Parish Transportation Act do not apply to other sources of funding for roads, the Police Jury has implemented road management software to track repairs and maintenance expenditures from Parish Transportation Act Funds and from road district funds. However, the Police Jury has not complied to provisions of the Master Plan of Operations requiring the road committee to determine which roads are placed on the priority list for approval by the Police Jury. Interview with Police Jury officials and personnel noted that there were no major road projects approved for the fiscal year ending December 31, 2009, and that when funded the award of funds is often for a specific road or road district based on tax restrictions or funding through a State or Federal Agency.

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

A priority list has not been developed as a long-range planning tool that would determine in some cases which roads are selected for capital improvements, and the road management software currently has not been modified, or a procedure adopted, to indicate why a road from a lower priority ranking would be selected for capital improvements.

5. Finding # 5 above is restated below followed by the current status of the finding:

The St. Helena Parish Police Jury violated provisions of the MPO that establish minimum standards for acceptance and/or construction of public roads into the parish road system. The findings indicated lack of documentation supporting acceptance of roads, no record of required right-of-ways, and acceptance of roads that do not appear to be public roads.

No action has been taken on findings related to roads maintained in prior fiscal years. Interviews with Police Jury officials and personnel indicated that acceptance of a road is to be based on engineering approval, but for the fiscal year ending December 31, 2009, the minutes of the Police Jury did not include formal acceptance of any new roads. On July 24, 2009, the Police Jury authorized that private road names be added by the E911 Director. Per interview with Police Jury personnel, they are reviewing the issue of private road status with the E911 department to more properly identify private roads and prevent work on private property.

6. Finding # 6 above is restated below followed by the current status of the finding:

A system of administration had not been adopted that accumulates costs per road and per project. Cost for road development, including the costs for state and federal grants are accumulated in numerous files and not centralized.

The road management software, after full implementation for both road maintenance and capital improvement projects, will allow a determination of work completed and in progress by road, sub-road district, and by project. Reporting by project or grant award is planned for future road projects, but not yet implemented. A determination has not been made as to whether projects to be tracked with road management software will include all road projects or only road projects utilizing Police Jury materials and personnel.

The road management software is a stand-alone system, there is limited segregation of duties, and the system operates as a stand-alone system not integrated with general ledger software. As relates to maintaining cost data per project, we noted the following:

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

- Cost data for reimbursement is often under the control of an outside engineer or consultant.
- Initial documentation for expenditures provided to the Police Jury accountant often does not include sufficient detail to properly segregate expenditures by grant or project award. Expenditures are often grouped per grantor agency, and not by specific grant award.
- Documentation for some project expenditures, in particular Disaster Assistance Grants, has in the past not been centrally located and the status of expenditures to-date is not reported to the Police Jury on a consistent basis.

Context:

The requirements consist of a broad range of statutory requirements, which if not complied to, could result in noncompliance and loss of funding, and/or in cases such as the Parish Transportation Act, and as noted in the Legislative Auditor Compliance Audit, continued noncompliance may constitute "malfeasance in office", a violation of Louisiana Revised Statutes 14:134. Since the findings often included acceptance of roads from prior Police Jury administrations, the Police Jury obtained additional guidance and clarification on legal questions related to parish/public roads – Attorney General Opinion 08-037 dated March 4, 2009, and also reviewed Attorney General Opinion 08-0236 dated January 22, 2010.

Effect:

The findings will continue until the overall system of road administration is changed to comply to statutory requirements.

Cause:

The primary reason for this finding is noncompliance to provisions of the Parish Transportation Act and Police Jury's Master Plan of Operations.

Recommendations:

Recommendations below relate first to compliance requirements of the Parish Transportation Act (PTA), the Master Plan of Operations (MPO) of the St. Helena Parish Police Jury, and to applicable laws governing the approval and development of roads, and secondly to the change in procedures required to properly accumulate costs per grant and road project.

**St. Helena Parish Police Jury
Greensburg, Louisiana**

Schedule 16(Continued)

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

- 1) Decide on how the Road Committee will function. Determine if the Road Committee will report directly to the Police Jury or if the Police Jury will directly review and approve road acceptance and development. For any change, not consistent with the MPO, seek legal counsel on the proposed changes.
- 2) Update the MPO on an annual basis, establishing priorities for road development for the entire Parish.
- 3) Adopt a procedure that documents the reason for road development for roads low on the priority listing. Consider documentation of variations within the Road Committee or Police Jury minutes.
- 4) For repairs and maintenance work, amend procedures for input into the road management software to include all work requests, in addition to input of completed work orders, so that a weekly work schedule may be generated in accordance with provisions of the PTA, and amend the bi-monthly reporting to the Police Jury to include reports for completed work and work to be scheduled.
- 5) Expand and utilize the scope of input for the road management software, as follows
 - Include input of work orders and code as separate projects (including disaster projects), all road work that requires use of police jury materials and labor.
 - As road construction projects for which bids are required from outside contractors are completed, input the project as a completed work order. This will allow update of the status of major road projects as completed.
- 6) Continue to require that requests for road work by individual jurors be addressed through the road superintendent, and/or Road Committee and Police Jury.
- 7) For each road project and/or grant program centralize authority for initial approval of expenditure transactions. The initial approval of transactions should allow for timely identification of the transaction to a specific road project or grant program in order that the transaction may be properly segregated and accounted for on a current basis within the general ledger system.
- 8) For Police Jury payroll transactions that are reimbursable, adopt a monthly review procedure that updates the pay rates per employee in the road management software, and submit monthly reports per federal project to the employee preparing requests for funds. The project administrator can then review the applicable payroll rates that are allowable per specific grant.

Response by Management:

Our response to the above items is as follows:

Items 1 & 2: A Road Committee will be established to oversee update of the Master Plan of Operations (MPO) and the revision of a road priority listing that reflects the needs of the entire Parish. The Road Superintendent or his designee and an engineer, as is necessary, will attend Road Committee meetings. Our work order system has been implemented, and we will use the road listing included within the work order system as a basis for establishing priorities for all roads. The Road Committee will also meet on a monthly basis to review road

**St. Helena Parish Police Jury
Greensburg, Louisiana**

Schedule 16(Continued)

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

acceptance, road development, and will recommend approval of projects, submitting recommendations for final approval at scheduled meetings of the Police Jury.

We anticipate appointment of the Road Committee within the next 60 days, and within 60 days, we will obtain a time frame from our engineer for update of the Master Plan of Operations.

Item # 3: We will develop an overall road priority listing that is designed to meet the needs of the entire parish. However, since projects may depend on funding from specific state or federal grants, or may be in response to legal requirements for expenditure of funds within a specific road district, we will document the reasons for variations from the overall road priority system within the minutes of the Road Committee.

Item # 4: Currently our Road Superintendent is providing bi-monthly reports to the Police Jury showing repairs and maintenance work completed with Parish Transportation Act Funds and also with funds of the Road Districts. In addition to input of completed work orders for repairs and maintenance within the road management software, we will also input call-ins and planned work not yet completed in order that weekly work reports can be produced in accordance with requirements of the Parish Transportation Act.

We will expand the input of work orders to include planned work within the next 60 days.

Item # 5: We will expand input into the road management system and code as separate projects all road work that requires use of police jury materials and labor. We will also input as a completed work order all major construction projects in order that the road listing can be updated.

We will implement these procedures as new projects are funded.

Item 6: We will continue to require that requests for road work by individual jurors be addressed through the road superintendent, and/or Road Committee and Police Jury.

Item 7: We will implement the recommendations for centralizing the initial approval of expenditure transactions for road projects, as new projects are funded.

Item 8: The road management software operates as stand-alone software and key cost factors must be updated periodically. On no less than a quarterly basis, we will update the pay rates per employee used in the work order system.

**St. Helena Parish Police Jury
Greensburg, Louisiana**

Schedule 16(Continued)

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

Description of Action Taken: Partial

Description of Corrective Action Taken:

The finding remains as "partial" pending implementation of planned actions by the Police Jury.

Reference Number: 2008-C1 (State Grant Program)

Year Initial Finding Occurred: Fiscal Year Ending December 31, 2008

Type Finding: Significant deficiency constituting a material weakness

Criteria:

This finding involved supporting documentation and reimbursement under two state grants obtained through the Louisiana Department of Public Safety and Corrections.

Condition:

During fiscal year 2008, the Police Jury contracted an outside CPA to compile supporting documentation required for two state grants obtained through the Louisiana Department of Public Safety and Corrections. Documentation required related to a \$92,200 award to set up a construction code enforcement office and a grant at a maximum award amount of \$217,249 under the Louisiana State Uniform Construction Code Award.

Advance funding for the first grant of \$92,200 was received by the Police Jury on June 30, 2008. Documentation for expenditures compiled from Police Jury records totaled \$72,752, leaving a questioned over-reimbursement of \$19,448. Initial discussions with the state grantor agency indicated that \$10,800 of the questioned balance was not eligible for reimbursement of rents since the rental reimbursement did not involve an actual disbursement by the Police Jury for rent. However, follow-up discussions with the prior grants administrator indicated that the rental reimbursement expense may be eligible since the Police Jury had to move LSU Agriculture personnel from the Police Jury building to a separate building (Carter Building).

For the first grant of \$92,200 noted above, we recommended that the Police Jury determine whether the \$10,800 allocation is eligible for rent reimbursement, determine if any of the other expenses of the Police Jury Homeland Security Office may be eligible, and meet with the applicable state office to determine if any funds should be reimbursed to the State agency.

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

The second grant of \$217,249 was approved on a reimbursement basis, and the Police Jury is in the process of compiling documentation for reimbursement. Per discussion with the outside CPA, the deadline for submitting documentation was extended to December 31, 2009. Included within the approved amount for this grant of \$217,249 was funding of \$50,000 for purchase of "Software and Implementation". The \$50,000 allocation was for a project entitled "Software and Related Programming for 911 Data Collection, Permit Input, Invoicing, Reporting, and 911 and GIS Integration." As part of the project development process, the Police Jury obtained from the Legislative Auditor's Office documentation on the "The Political Subdivisions Telecommunications and Data Processing Procurement Law" (LA R.S. 38:2234 et seq), including a copy of Attorney General Opinion 04-0264. The bid notice was prepared and the advertisement referenced the applicable law and noted that the specifications were available at the Police Jury building department. Documentation on file included the bid by the selected vendor, and documentation for invoices totaled \$49,995. However, as noted in the above referenced AG Opinion 04-0264, the Telecommunications and Data Processing Act requires assessment of the proposals in an objective manner. We noted that there was only one proposal on file, and we were unable to locate files that included project specifications or documentation related to the reasons for selecting the vendor. We also noted that key positions had changed, as well as the location of the grants administration office. Whereas the vendor selected provides data processing services to the Police Jury and the contract appears to be in the public interest, the lack of documentation for selection of the contract may constitute a violation of the public bid law.

For the second grant program, we recommended that the Police Jury continue to work with the outside CPA to submit documentation for reimbursement by the extended deadline of December 31, 2009. For the \$50,000 allocation for the project entitled "Software and Related Programming for 911 Data Collection, Permit Input, Invoicing, Reporting, and 911 and GIS Integration", we recommended that the Police Jury contact the vendor and any parties involved in the transactions to obtain applicable specifications and documents supporting the basis for selecting the vendor, and to add any documentation obtained to project files, and to require that all bid transactions be formally approved by the Police Jury in open meetings.

Effect:

A determination must be made of whether reimbursement is due the Louisiana Department of Public Safety and Corrections.

Cause:

Documents supporting expenditures and bid transactions were either incomplete or missing.

**St. Helena Parish Police Jury
Greensburg, Louisiana**

Schedule 16(Continued)

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

Recommendations:

Review indicated that there has been no change in status of findings for the above two state grant programs, and that the outside contractor that was to summarize and obtain additional documentation is no longer providing services to the Police Jury. In relation to the first finding, we recommend, as in the prior year, that the Police Jury contact the State Agency to determine if any reimbursement is required. For the second finding, we recommend referral to the Police Jury's legal counsel to determine if further action is required.

Response by Management:

For the first grant program, we have obtained as much documentation as is available. We will request from the State Agency whether further action is required.

For the second grant program above, we obtained an extension. We will also request from the State Agency if any additional information is required and will review this with our legal counsel if necessary.

Description of Action Taken: Partial

Description of Corrective Action Taken:

The finding remains as "partial" pending resolution of the status of the two state grants.

Internal Control and Compliance Material to Federal Awards

There were no findings related to federal awards.

Management Letter

Reference Number: 2004-M1 - No general liability insurance on owned property nor umbrella policy.

Year Initial Finding Occurred: Fiscal year ending December 31, 2004

Description of Finding:

The findings for prior fiscal years noted that the Police Jury carries general liability insurance on its leased property, fire districts and automobiles, but no general liability coverage on its owned property; nor does it carry an umbrella policy to increase its limits of coverage.

Upon review for the fiscal year ending, we found that although the Police Jury had solicited quotes, there was no change in coverage. This finding is unresolved.

**St. Helena Parish Police Jury
Greensburg, Louisiana**

Schedule 16(Continued)

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

Corrective Action Planned (Response by Management):

We requested but did not receive any quotes. We will purchase additional general liability and umbrella insurance coverages as funds are available.

Corrective Action Taken: Partial

Description of Corrective Action Taken:

The finding remains as "partial" until insurance coverage is expanded for the Police Jury.

Reference Number: 2005-M1 (Grant Administration)

Year Initial Finding Occurred: Fiscal year ending December 31, 2005

For the fiscal year ending December 31, 2009, this finding is incorporated into Finding Number 2009-11, included within the Corrective Action Plan for Current Year Audit Findings.

Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 2009

Compliance Findings (Reported in Accordance with Government Auditing Standards)

Reference Number: 2009-C1 (Local Government Budget Act)
Year Initial Finding Occurred: Fiscal Year Ending December 31, 2008

Criteria:

The Police Jury must comply with certain provisions of the Local Government Budget Act set forth in state law, LSA R.S. 39:1301-1314. The Local Government Budget Act contains various budget requirements for the General Fund and special revenue funds regarding public notification and disclosure, and requires budgets to be amended when:

- 1) Total revenues or other sources plus projected revenue and other sources for the remainder of the year are failing to meet total budgeted expenditures and other sources by five percent or more.
- 2) Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year are failing to meet total budgeted expenditures and other uses by five percent or more.
- 3) Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures.

Condition:

For the fiscal year ended December 31, 2008, two funds, the Fire Protection District # 3 and the Fifth Ward Fire Protections funds, had actual expenditures and other uses over budgeted expenditures and other uses, resulting in -\$24,412 (21%) and \$3,900 (6%) unfavorable variances respectively.

For the fiscal year ending December 31, 2009, there were two budget variances that were in violation of the Local Government Budget Act. The Hazard Mitigation Fund, a Special Revenue fund classified as a major fund, had a deficit fund balance at fiscal year end of -\$64,478. In addition, the following fund had actual expenditures and other uses over budgeted expenses:

Fund	Original Budget	Final Budget	Actual	Unfavorable Variance
South 2 nd Ward Fund	\$29,635	\$54,339	\$57,236	\$(2,887)

Effect:

It the budget is not monitored on a monthly basis and amended as required, and if expenditures exceed available funds, an entity is in violation of the Local Government Budget Act..

**Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 2009**

Cause:

The unfavorable budget variance for the South 2nd Ward Fund of -\$2,887 occurred when capital expenditures were higher than anticipated. For the Hazard Mitigation Fund, the negative fund balance of (\$64,478) occurred when sufficient funds were not transferred in from other funds to cover the anticipated costs for existing projects and for projects in the development phase.

Response by Management

We will monitor the budget more closely and amend the budget as required for expenditure variations, and will budget transfers to ensure the fund balance of the Hazard Mitigation Fund is not negative at fiscal year end.

Description of Action Taken: Partial

Listed as partial since compliance must be reviewed at fiscal year end.

Anticipated Completion Date: December 31, 2010

Contact Person:

Thomas Wicker, President
578 Wicker Lane
Greensburg, LA 70441
(985 514-4171)

Reference Number 2009-C2 (Audit Filing Requirement)

Criteria:

The Police Jury is subject to audit requirements as defined in Revised Statutes 24:513(A) for filing financial audit reports. The general deadline for filing is six months after the end of the governmental entity's fiscal year, but may be extended per Legislative Auditor approval.

Condition:

The Police Jury must comply to legal deadlines for filing audit reports, but must also ensure that sufficient time is available to complete procedures required in accordance with governmental auditing standards.

Effect:

The Police Jury must comply to legal deadlines for filing audit reports or request audit filing extensions.

**Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 2009**

Cause:

Additional time was required to complete Single Audit requirements and for additional work related to review of prior year internal control and compliance requirements, including final response by management to audit findings.

Response by Management

We will monitor audit filing deadlines and request extensions as required.

Description of Action Taken: Partial

Anticipated Completion Date: Audit Report to be filed by September 30, 2010.

Contact Person:

Thomas Wicker, President
578 Wicker Lane
Greensburg, LA 70441
(985 514-4171)

Internal Control Findings (Reported in Accordance with Government Auditing Standards)

Reference Number: 2009-II (Grant Administration)

(Previously included as Management Finding Number 2005-M1 within the Summary Schedule of Prior Year Audit Findings)

Type Finding: Significant deficiency

Criteria:

This finding, previously included as Management Finding Number 2005-M1 within the Summary Schedule of Prior Year Audit Findings is included as an internal control finding for the current fiscal year. With the level of funding for state and federal programs increasing for the current year and with federal funding projected to increase for future years, including "Recovery Fund" projects, standardizing record-keeping and centralization of responsibility for grants management is essential. For each grant program, files must be organized per grant award and responsibility for identifying and approving transactions per grant award must be centralized.

Condition:

During the fiscal year ending December 31, 2009, additional personnel were hired by the Police Jury for grants management. A director was hired to manage grants obtained from the Office of Homeland Security and a grants specialist was hired to manage programs obtained from other federal agencies. These personnel are in the process of organizing files and updating records for existing grants as well as new grant programs. However, as in the prior fiscal year it was necessary to obtain documentation for some grant awards and expenditures from the State Grantor agency, other than for the Major Federal

**Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 2009**

Program, the Hazard Mitigation Program, for which documentation was available. The recommendations related to an increased level of record-keeping and for improving the level of reporting to the Police Jury have not been fully implemented, and are restated and expanded in the "Recommendations" section below.

Effect:

Record-keeping and reporting for grant programs takes on increased importance as funding for federal grant programs increases and as the Police Jury becomes subject to increased reporting requirements for "Recovery" funds.

Cause:

As grant funding increases, record-keeping and reporting requirements increase.

Recommendations:

As new personnel organize and update grant records, the recommendations listed below become increasingly important:

- 1) Implement recommendations, included as Finding Number 2004-C8 (Parish Road Priorities), within the *Summary Schedule of Prior Year Audit Findings*, to standardize reporting for road projects.
- 2) Centralize responsibility for the identification and approval of grant expenditure transactions, with the individual responsible for grants management initially approving expenditure transactions. The overall goal is to properly identify and approve grant transactions on a current basis in order that supporting documentation is created to segregate and report transactions per grant program within the financial statements.
- 3) Organize and segregate supporting documentation per grant award and report grant status to the Police Jury on a monthly basis:
 - a. Records Management – At a minimum, include within each grant file the original application for assistance, the grant award, all budget amendments or changes, correspondence with the supervising state or federal agency, all requests for payment, and a copy of supporting documentation (including bid compliance documentation) for all expenditures. Maintenance of record-keeping should be in accordance with the record-retention policies of the Police Jury, State requirements, and requirements of federal grantor agencies.
 - b. Reports Management –It is recommended that a status report for all federal grant programs first be submitted to a designated administrative official for review and then to the Police Jury on a monthly basis, and that the responsibility for monthly reporting to the Police Jury be centralized. The monthly reporting format to the Police Jury should, at a minimum, include the following separately for each grant program:

**Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 2009**

1. Grant identification and grant award period.
2. Total grant awarded to-date, including changes in funding per grant amendment.
3. Total expenditures to-date, including available balance.
4. Total funds requested and total funds received-to-date.
5. A description of project reports, including financial status and performance reports required per grant, the deadlines for filing, and the filing status for each required report.
6. A general statement on project status.

In regard to the recommendations related to "Reports Management" above, we also recommend that the Police Jury immediately investigate options for standardizing monthly reporting, including development of a data base for grants reporting and/or other software options to standardize monthly reporting to the Police Jury.

Response by Management

We have begun implementing the above recommendations. Planned response to recommendations related to road projects are included as response to Finding 2004-C8 (Parish Road Priorities) within the *Summary Schedule of Prior Audit Findings*. We now have two employees that are responsible for grants management, and by the end of this fiscal year we will further centralize responsibility for initial approval of grant transactions and for reporting to the Police Jury. Our grants personnel have been reviewing and compiling grant documentation for each grant award. In response to recommendations for reports management, we will meet with our programmer within the next 60 days to discuss development of a grants management data base that allows the recommended monthly reporting to the Police Jury.

Description of Action Taken: Partial

Anticipated Completion Date: December 31, 2010

Contact Person:

Thomas Wicker, President
578 Wicker Lane
Greensburg, LA 70441
(985 514-4171)

Internal Control and Compliance Material to Federal Awards

There were no findings related to federal awards.

Management Letter

No management findings.

St. Helena Parish Police Jury
Greensburg, Louisiana

Schedule 18

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2009

A. Summary of Auditor's Results

Financial Statements

Type of Auditor's Report Issued: Unqualified.

Internal Control Over Financial Reporting:	
Material Weakness(es) Identified:	Yes
Significant Deficiency(ies) that are not considered to be	
Material Weaknesses:	Yes

Noncompliance Material to the Financial Statements:	Yes
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Federal Awards

Internal Control Over Financial Reporting:	
Material Weakness(es) Identified:	No
Significant Deficiency(ies) that are not considered to be	
Material Weaknesses:	No

Type of Auditor's Report Issued on Compliance
For Major Programs: Unqualified

Any Finding to be Reported under Section 510(a) of OMB Circular A-133:	No
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Identification of Major Program(s):

The Major Program for the St. Helena Parish Police Jury, Greensburg, Louisiana, consisted of CFDA No. 97.039 (Hazard Mitigation Grant Program – FEMA 1603-DR-LA, Project 008, Project HMPG # 1603-091-001 and HMPG 1603n-091-004), totaling \$891,699 in expenditures for the fiscal year ending December 31, 2009.

Dollar Threshold to Distinguish Between Type "A" and Type "B" programs:

Expenditures of \$300,000.

Statement as to Whether the Auditee qualified as Low-Risk Auditee:	No
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**St. Helena Parish Police Jury
Greensburg, Louisiana**

Schedule 18

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2009**

B. Findings – Financial Statement Audit

Internal Control Findings related to the Financial Statement Audit are included in the Summary Schedule of Prior Year Audit Findings and the Corrective Action Plan for Current Year Audit Findings, and are referenced and categorized as follows:

Finding Number	Location of Finding	Type Finding
2004-C3 (Fixed Asset Records Inadequate)	Summary Schedule of Prior Year Audit Findings	Significant Deficiency
2004-C8 (Parish Road Priorities)	Summary Schedule of Prior Year Audit Findings	Significant Deficiency Constituting a Material Weakness
2008-C1 (State Grant Programs)	Summary Schedule of Prior Year Audit Findings	Significant Deficiency Constituting a Material Weakness
2009-II (Grant Administration)	Corrective Action Plan for Current Year Audit Findings	Significant Deficiency

The only compliance finding classified as material noncompliance is listed below, although Findings 2004-C3, 2004-C8, and 2008-C1 reported as Internal Control Findings above include aspects of legal compliance.

Finding Number	Location of Finding
2009-C1 (Local Government Budget Act)	Corrective Action Plan for Current Year Audit Findings

C. Findings and Questioned Costs – Major Federal Award Programs

There were no findings noted for the Major Program.

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To St. Helena Parish Police Jury
Greensburg, Louisiana

We have audited the accompanying financial statements of the governmental activities, the aggregated discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury, as of and for the year ended December 31, 2009, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated September 28, 2010. We did not audit the financial statements of the following discretely presented component units, the St. Helena Parish Hospital Service District Number 1, the St. Helena Parish Fire District Number Four, the St. Helena Waterworks District Number Two, the St. Helena Recreation and Parks District, the St. Helena Parish Tourist Commission, and the St. Helena Fifth Ward Recreation District.

Except as discussed in the preceding paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the St. Helena Parish Police Jury's, financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance, included as Findings 2008-C1 and 2008-C2 within the *Corrective Action Plan for Current Year Audit Findings*, that are required to be reported under *Government Auditing Standards*. Because of the nature of the findings, it is also noted that Findings 2004-C3, 2004-C8, and 2008-C1, within the *Summary Schedule of Prior Year Audit Findings*, categorized as internal control findings below, also include aspects of legal compliance.

The Police Jury's response to findings is included in the aforementioned *Corrective Action Plan for Current Year Audit Findings* and the *Summary Schedule of Prior Year Audit Findings*. We did not audit the Police Jury's responses, and accordingly we express no opinion on response to the findings.

We also noted certain matters that we reported to the Police Jury as "Management Findings" within the *Summary Schedule of Prior Year Audit Findings* as Finding 2005-M1.

To St. Helena Parish Police Jury
Greensburg, Louisiana
Page 2

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Helena Parish Police Jury's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of the Police Jury's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the *Corrective Action Plan for Current Year Audit Findings* and the *Schedule of Prior Year Audit Findings*, and as further categorized in the *Schedule of Findings and Questioned Costs*, we identified certain deficiencies in internal control that we consider to be material weaknesses, and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Police Jury's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying *Schedule of Prior Year Audit Findings*, as finding 2004-C8 and Finding 2008-C1 to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying *Summary Schedule of Prior Year Audit Findings* as finding 2004-C3 and 2004-C8, and Finding 2009-11, within the *Corrective Action Plan for Current Year Audit Findings*, to be significant deficiencies over financial reporting.

This report is intended solely for the information of management, federal awarding and pass-through entities and the Louisiana Legislative Auditor and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation
September 28, 2010

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

St. Helena Parish Police Jury
Greensburg, Louisiana

Compliance

We have audited the compliance of the St. Helena Parish Police Jury, Greensburg, Louisiana (hereinafter referred to as "Police Jury"), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The Police Jury, Greensburg, Louisiana's major federal programs are identified in the summary of auditor's results section of the accompanying *Schedule of Findings and Questioned Costs*. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Police Jury, Greensburg, Louisiana's management. Our responsibility is to express an opinion on the Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury, Greensburg, Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Police Jury's compliance with those requirements.

In our opinion, the Police Jury, Greensburg, Louisiana, complied in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the Police Jury, Greensburg, Louisiana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Police Jury, Greensburg, Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined below.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The Police Jury's response to the findings identified and referenced in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the St. Helena Parish Police Jury's response and, accordingly, we express no opinion on it.

This report is intended solely for the information of the St. Helena Parish Police Jury, Greensburg, Louisiana management, the Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



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September 28, 2010